

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ALABAMA
SOUTHERN DIVISION

ATHEROTECH, INC.

Debtor.

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CASE NO. 16-00909-TOM
CHAPTER 7

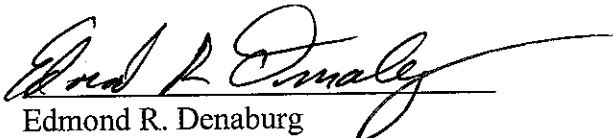
**APPLICATION FOR COMPENSATION
BY ACCOUNTANT FOR THE TRUSTEE**

To: The Honorable Tamara O. Mitchell
United States Bankruptcy Judge

PART I. COVER SHEET

- 1) Name of Applicant: Edmond R. Denaburg
- 2) Date Application for Employment was Filed: April 15, 2016
- 3) Date of Order Authorizing Employment: April 18, 2016
- 4) Professional Services Provided to: Chapter 7 Trustee
- 5) Period for Which Compensation is Sought: April 7, 2016 Through October 31, 2016
- 6) (a) Amount of Fees Sought: \$89,140.40 (b) Amount of Expenses Sought: \$3,816.75
- 7) This is an X Interim Application Final Application
- 8) Disclosure of All Prior Application for Compensation: None
- 9) Aggregate Amount of Fees and Expenses Allowed to Date: \$ -0-
- 10) Aggregate Amount of Fees and Expenses Paid to Date: \$ -0-

Respectfully Submitted,


Edmond R. Denaburg

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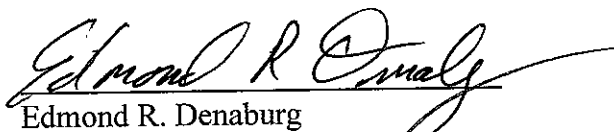
COMES NOW Edmond R. Denaburg as accountant for the Chapter 7 Trustee, and prays that the Court award him accountant's fees and authorize payment thereof in the amount of \$92,957.15 consisting of fees in the amount of \$89,140.40 and expenses in the amount of \$3,816.75. This request is for Accounting services rendered from April 7, 2016 through October 31, 2016.

In support of this application, Edmond R. Denaburg attaches hereto and makes a part hereof by reference Appendices A through E as follows:

Appendix A Applicable Legal Principles in Support of Fees
Appendix B Project Summaries
Appendix C Summarized Time Entries by Project for this Fee Application
Appendix D Detailed Time Entries for Services Rendered 04/07/16-10/31/16
Appendix E Summary of Expenses

Edmond R. Denaburg prays that he will be allowed compensation and reimbursement of expenses as hereinabove set forth, and that he will have such other further relief as is just and proper.

DATED this the 16th day of November, 2016


Edmond R. Denaburg
Federal ID No. XXX-XX-7083
Accountant

APPENDIX A

APPLICABLE LEGAL PRINCIPLES IN SUPPORT OF FEES

Compensation for professional person is expressly authorized by 11 U.S.C. Section 330. Using the procedure set out in Bankruptcy Rule 2016, professional persons may receive reasonable compensation for

... actual, necessary services rendered by such. . .

professional person . . . based on the nature, the extent and the value of such services, the time spent on such services, and the cost of comparable services other than in a case under this title (11 U.S.C. Section 1, et seq.);

11 U.S.C. Section 330 (a) (1).

In determining the amount of any such award of accounting fees, the Court should consider the principles and factors enunciated in *Johnson v. Georgia Highway Express, Inc.*, 488 F.2d 714 5th Cir. 1974) as made applicable in the bankruptcy context in re *First Colonial Corporation of America*, 554 F.2d 1291 (5th Cir. 1977). In *Matter of U. S. Golf Corporation*, 639 F.2d 1197 (5th Cir. 1977), the bankruptcy factors were modified to comport to statutory provisions of the Bankruptcy Reform Act of 1978. The "former Fifth" Circuit decisions are "binding as precedent in the Eleventh Circuit, for this court, the district courts, and the bankruptcy courts in the circuit." *Bonner v. City of Prichard, Alabama*, 661 F.2d 1206, 1207 (11th Cir. 1981). The relevance and significance of each factor in this case is discussed hereinafter.

1) Persons Who Performed the Services Covered by This Application

<u>Name</u>	<u>Position</u>	<u>Bkrtcy Rate</u>	<u>Non-Bkrtcy Rate</u>	<u>Time</u>	<u>Bkrtcy Total</u>
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* * See Attached * *

<u>370.1</u>	<u>\$ 89,140.40</u>
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Attachment to Appendix A, Question # 1 - Persons Who Performed the Services Covered by this Application

Name	Position	Bankruptcy Rate	Non Bankruptcy Rate	Time	Total
Edmond R. Denaburg	Accountant	335	335	46.3	15,510.50
Edmond R. Denaburg	Accountant	345	345	89.4	30,843.00
Justin D. Flurry	Accountant	225	225	74.9	16,852.50
Justin D. Flurry	Accountant	235	235	95.6	22,466.00
Rob Sheppard	Intern	45	45	4.6	207.00
Angela L. Craig	Bookkeeper	84	84	0.5	42.00
Angela L. Craig	Bookkeeper	88	88	5.0	440.00
Jennifer L. Chesser	Clerical	35	35 to 45	15.8	553.00
Jennifer L. Chesser	Clerical	35	35 to 45	10.5	Not Charged
Julie D. Hill	Clerical	88	88	25.3	2,226.40
Julie D. Hill	Clerical	88	88	2.2	Not Charged
				370.1	89,140.40
				=====	=====

2) Skill Requisites to Perform the Accounting Services and Experience, Reputation and Ability of the Accountant

Edmond R. Denaburg has been a shareholder in the accounting firm of Christian & Denaburg, P.C. (Denaburg) for approximately thirty years. Denaburg is an accounting firm whose members have been involved in bankruptcy practice for some time. Edmond R. Denaburg, CPA, CFF, CFE, CIRA, devotes a substantial portion of his practice to the bankruptcy area. Mr. Denaburg has been a practicing accountant in the State of Alabama since 1981. Justin D. Flurry, CPA, is a tax manager with Denaburg who has been a practicing accountant in the State of Alabama for more than 12 years. Mr. Flurry practices in the area of tax. Angela C. Craig is a bookkeeper with Denaburg. Rob Shepard was an accounting intern with Denaburg. Julie D. Waddell and Jennifer L. Chesser are clerical workers for Denaburg.

3) Amounts Involved and Results Achieved

The Firm of Christian & Denaburg, P.C. incurred a total of 370.1 hours or \$89,140.40 relating to:

- a) Prepared the federal and state (46) Corporate income tax returns for the year ended December 31, 2015.
- b) Prepared federal and state carryback returns to try and obtain tax refunds due to the existence of net operating losses.
- c) Assistance in obtaining tax refunds currently estimated to be in excess of \$1.1 million dollars. As of this filing in excess of \$81,000 in tax refunds have either been received or have been approved and waiting to be received.
- d) Assistance in identifying and obtaining insurance refunds and use tax refund.
- e) Assisted the Trustee in analyzing priority wage claims and assisted with other claim issues as requested.
- f) Assistance with performing preference analysis and identifying potential preference payments. Related work also included preference defense analysis and assisting the attorney for the trustee in settlement strategies.
- g) Additional assistance provided to the trustee or attorney for the trustee not identified above including but not limited to handling payroll tax issues, responding to tax notices, assistance with sale issues, warn litigation issues and Atherotech Holdings, LLC issues. Also participated in conference calls with Trustee, Garfield and secured creditor counsel and complied with this court employment and fee application requirements.

4) Time and Labor Involved

From April 7, 2016 through October 31, 2016, Denaburg devoted 370.1 hours of time as accountant for the Trustee.

It has frequently been held “that there can be no fee awarded on the basis of unrecorded or estimated time”. *In re Garland Corp.*, 9 B.R. 826, 829-830 (Bankr. D. Mass. 1981). At the same time this Court, based on its knowledge and experience, is aware that despite the diligent efforts of the accountant to keep complete time records, there are inevitably some hours that do not get recorded.

In its discussion of this factor, the Court in *Johnson V. Georgia Highway Express* stated:

Although hours claimed or spent on a case should not be the sole basis for determining a fee, *Electronics Capital Corp. v. Sheperd*, 439 F.2d 692 (5th Cir. 1971), they are a necessary ingredient to be considered. *Johnson v. Georgia Highway Express, Inc.*, 488 F.2d 714, 717 (5th Cir. 1974)

Because of its experience and expertise, your Applicant submits that less time was devoted to this case than would have been expended by accountants of lesser experience and expertise. In considering time spent as an element of fee awards, *Garland* stated “the Court should not penalize and, in fact, should reward diligence, experience, skill and results”. *In re Garland Corporation, supra*, 830.

5) Novelty and Complexity of the Issues Involved

Your Applicant submits that this case involved several tax return issues with complexity where specialized knowledge has been and will be used to allow the estate to recognize more than it would without this specialized knowledge.

6) Preclusion of Other Employment

Your Applicant submits that this factor is inapplicable to this case.

7) Prior Government Investigation, Indictment, Criminal Prosecution and Related Civil Actions

Your Applicant submits that this factor is inapplicable to this case.

8) Time Limitations and Urgency of Litigation

Your Applicant submits that this factor is inapplicable to this case.

9) Nature and Length of Relationship Between Client and Accountants

Your Applicant submits that this factor is inapplicable to this case.

10) Undesirability of This Case

Your Applicant submits that this factor is inapplicable to this case.

11) Nature of the Fee and Awards in Similar Litigation

By statute, a professional employed to assist the Trustee is entitled to “reasonable compensation”; 11 U.S.C. Section 330. In making this analysis “(T)he reasonableness of a fee may also be considered in the light of awards made in similar litigation within and without the court’s circuit”. *Johnson v. Georgia Highway Express, ibid.* It is inconsistent with, and contrary to, Johnson for fees to be “set in accordance with maximum limits of the district court rather than as a result of a balance of all the Johnson factors”. *In the Matter of U. S. Golf Corporation*, 639 F.2d 1197, 1206 (5th Cir. 1981).

As with the fifth Johnson factor, “customary fees”, this Court is familiar with fees awarded in other bankruptcy cases.

12) Customary Fees

By statute, fees are to be considered based on “the cost of comparable services other than in a case under this title”. 11 U.S.C Section 330. “The scope of the inquiry as to comparable costs . . . take into consideration the billing practice in the entire legal community.” *In re City Planner & Developers, Inc.*, 5 B.R. 217, 219 (Bankr. D. Puerto Rico). “Because judges are themselves familiar with legal fees, expert testimony is not required, although it may, of course, be taken.” *In the Matter of U. S. Golf Corporation, ibid.* Your Applicant submits that customary accounting fees would be considered in the same light as legal fees.

13) Fixed or Contingent Fee

Your Applicant submits that this factor is inapplicable to this case.

APPENDIX B
PROJECT SUMMARIES

In its capacity as accountant for the Trustee, your Applicant was involved in representing and assisting the Trustee in numerous matters. Your Applicant's efforts on behalf of the Trustee have been broken down into the following categories:

I) Assets search and asset analysis- \$3,266.50

Your Applicant submits that a total of 9.9 hours were spent in matters involving assets and potential assets and assisting with determining what insurance policies to try and cancel and obtain refunds and trying to obtain pending use tax refund from the City of Birmingham.

Your Applicant is currently requesting fees in connection with its assistance to the Trustee as described above, in the amount of \$3,266.50. Attached hereto in Appendix C are your Applicant's summarized time entries relating to services rendered to the Trustee related to asset search and asset analysis.

Professionals performing services covered by this application are detailed on Appendix D.

II) Preference Analysis and Assistance - \$21,625.40

Your Applicant submits that a total of 79.6 hours were spent identifying potential preferences, preparing detailed analysis for potential preferences, assisting the attorney for the Trustee with document requests made by creditors, analyzing new value and ordinary course defenses as raised and discuss settlement strategies on a case by case basis.

Your Applicant is currently requesting fees in connection with its assistance to the Trustee, as described above, in the amount of \$21,625.40. Attached hereto in Appendix C are your Applicant's summarized time entries relating to services rendered to the Trustee related to pursuing recoveries of potential preference actions.

Professionals performing services covered by this application are detailed on Appendix D.

III) Tax Return Related - \$55,332.10

Your Applicant submits that a total of 240.6 hours were spent in matters relating to gathering the information needed and the preparation of federal and states (46) corporate income tax returns for the year ended December 31, 2015. Prepared federal and state (6 states) carryback tax returns (carrying 2015 net operating loss back to obtain tax refunds), assisted the Trustee with obtaining state of Alabama 2014 income tax refund and preliminary work done on 2016 income tax returns.

Your Applicant is currently requesting fees in connection with its representation of the Trustee in matters relating to tax return preparation, as described above, in the amount of \$55,332.10. Attached hereto in Appendix C are your Applicant's summarized time entries relating to services rendered to the Estate.

Professionals performing services covered by this application are detailed in Appendix D.

IV) Claims Analysis and Assistance - \$2,814.00

Your Applicant submits that a total of 16.4 hours were spent assisting with reviewing and quantifying priority wage claims and other claim issues as needed.

Your Applicant is currently requesting fees in connection with its assistance to the Trustee, as described above, in the amount of \$2,814.00. Attached hereto in Appendix C are your Applicant's summarized time entries relating to services rendered to the Trustee related to services rendered to the estate.

Professionals performing services covered by this application are detailed on Appendix D.

V) General Bankruptcy Matters - \$6,102.40

Your Applicant submits that a total of 23.6 hours were spent while performing general bankruptcy matters. In general representation of the Trustee in this case, your Applicant included services in this fee application, not covered elsewhere, including the following: general meetings and conversations with the Trustee and attorney for the Trustee, participating in conference calls that included the secured creditor's counsel, handling payroll tax issues, provided assistance with responding to tax notices, and complying with the court's requirements of employment and filing fee applications.

Your Applicant is currently requesting fees in connection with its representation of the Trustee in general bankruptcy matters, as described above, in the amount of \$6,102.40. Attached hereto in Appendix C are your Applicant's summarized time entries relating to services rendered to the Trustee for general bankruptcy matters.

Professionals performing services covered by this application are detailed on Appendix D.

Appendix C

Atherotech, Inc. - Summarized time entries by project April 7 2016 - October 31, 2016

	Name	Position	Rate	Time	Total
<hr/>					
General matters					
	Edmond R. Denaburg	Accountant	335	3.3	1,105.50
	Edmond R. Denaburg	Accountant	345	12.5	4,312.50
	Angela L. Craig	Bookkeeper	84	0.5	42.00
	Julie D. Hill	Clerical	88	7.3	642.40
				<hr/>	<hr/>
				23.6	6,102.40
				====	=====
Asset search and asset analysis					
	Edmond R. Denaburg	Accountant	335	8.0	2,680.00
	Edmond R. Denaburg	Accountant	345	1.7	586.50
	Jennifer L. Chesser	Clerical	35	0.2	Not Charged
				<hr/>	<hr/>
				9.9	3,266.50
				====	=====
Preference analysis and assistance					
	Edmond R. Denaburg	Accountant	335	26.8	8,978.00
	Edmond R. Denaburg	Accountant	345	34.3	11,833.50
	Angela L. Craig	Bookkeeper	88	3.8	334.40
	Jennifer L. Chesser	Clerical	35	13.7	479.50
	Jennifer L. Chesser	Clerical	35	0.7	Not Charged
	Julie D. Hill	Clerical	88	0.3	Not Charged
				<hr/>	<hr/>
				79.6	21,625.40
				====	=====
Claims analysis and assistance					
	Edmond R. Denaburg	Accountant	335	0.9	301.50
	Edmond R. Denaburg	Accountant	345	7.1	2,449.50
	Jennifer L. Chesser	Clerical	35	1.8	63.00
	Jennifer L. Chesser	Clerical	35	6.6	Not Charged
				<hr/>	<hr/>
				16.4	2,814.00
				====	=====
Tax return preparation, carryback return preparation and tax return issues					
	Edmond R. Denaburg	Accountant	335	7.3	2,445.50
	Edmond R. Denaburg	Accountant	345	33.8	11,661.00
	Justin D. Flurry	Accountant	225	74.9	16,852.50
	Justin D. Flurry	Accountant	235	95.6	22,466.00
	Rob Sheppard	Intern	45	4.6	207.00
	Angela L. Craig	Bookkeeper	88	1.2	105.60
	Jennifer L. Chesser	Clerical	35	0.3	10.50
	Jennifer L. Chesser	Clerical	35	3.0	Not Charged
	Julie D. Hill	Clerical	88	1.9	Not Charged
	Julie D. Hill	Clerical	88	18.0	1,584.00
				<hr/>	<hr/>
				240.6	55,332.10
				====	=====
				370.1	89,140.40
				====	=====

**ATHEROTECH
BILLING DETAIL**

APPENDIX D

<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
ERD	4/7/2016	REVIEW EMAIL AND TAX RETURN ESTIMATED COST ATTACHMENTS RECEIVED FROM REYNOLDS THEN CONVERSATION WITH HIM REGARDING SAME (.2) 2 CONVERSATIONS WITH SCHILLING REGARDING TAX RETURN ISSUES, TAX REFUND ISSUES, CARRYBACK QUESTIONS ETC. (.3) REVIEW 2013 AND 2014 CORPORATE INCOME TAX RETURNS RECEIVED FROM SCHILLING (.9) 3RD CONVERSATION WITH SCHILLING REGARDING TAX RETURN ISSUES (.2)	1.6	335	536.00
ERD	4/11/2016	CONVERSATION WITH TOM REYNOLDS REGARDING MY REVIEW OF THE TAX RETURNS, POTENTIAL TAX REFUNDS, TAX RETURN ISSUES, POTENTIAL RECOVERABLE TRANSFERS AND MY NEED TO GET EMPLOYED	0.5	335	167.50
ERD	4/12/2016	GO ONLINE TO GET ADDITIONAL INFORMATION NEEDED FOR EMPLOYMENT APPLICATION, CONVERSATION WITH MUTH REGARDING EMPLOYMENT APPLICATION AND INFORMATION NEEDED, REVIEW CREDITOR LIST, REVIEW DOCKET AND SELECTED PROCEDURES, PREPARE EMPLOYMENT APPLICATION (.7) CONVERSATION WITH SCHILLING REGARDING TAX RETURN ISSUES (.4)	1.1	335	368.50
ERD	4/14/2016	CONVERSATION WITH ROY KING REGARDING TAX RETURN ISSUE, INFORMATION NEEDED, ANSWERING HIS BANKRUPTCY QUESTIONS AND SET UP MEETING TO PICK UP RECORDS AND DISCUSS OPEN ISSUES AND POTENTIAL ASSET RECOVERIES (.3) REVIEW IRS CORRESPONDENCE RECEIVED FROM KING, CALL AND LEAVE VOICEMAIL FOR SHIRLEY WALKER, IRS NASHVILLE, REGARDING SAME (.1) EDIT AND SIGN EMPLOYMENT APPLICATION, EMAIL TO TRUSTEE (.1)	0.5	335	167.50
ERD	4/16/2016	MEET WITH STAFF REGARDING DOCUMENTS TO BE PRINTED OFF OF PACER, SET UP COMPUTER SO SHE CAN GO ONLINE TO PRINT OFF DOCUMENTS	0.1	335	33.50

**ATHEROTECH
BILLING DETAIL**

APPENDIX D

<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
ERD	4/18/2016	CONVERSATION WITH TRUSTEE REGARDING UPDATE, MY CONVERSATION WITH ROY KING, WEDNESDAY MEETING AND DISCUSS HOW TO PROCEED	0.1	335	33.50
ERD	4/18/2016	MEET WITH JUSTIN TO GO OVER TAX RETURN HISTORY, TAX ISSUES, APPROACH TO BE USED AND WEDNESDAYS MEETING	0.3	335	100.50
JDF	4/18/2016	MEET WITH EDDIE ABOUT TAX RETURN PROJECT AND COMPANY BACKGROUND	0.3	225	67.50
ERD	4/19/2016	REVIEW SCHEDULES IN DETAIL, DETAIL OUT ITEMS TO GO OVER WITH ROY KING AND PREPARE FOR MEETING (.8) CONVERSATION WITH TOM REYNOLDS REGARDING OBSERVATIONS, TAX RETURN ISSUES, ADMINISTRATION ISSUES, MY MEETING WITH ROY KING TOMORROW AND DISCUSS HOW TO PROCEED (.3)	1.1	335	368.50
ERD	4/20/2016	FINISH PREPARING FOR TODAYS MEETING (.2) GO TO DEBTOR'S OFFICE TO MEET WITH ROY KING TO GET ADDITIONAL BACKGROUND INFORMATION, DISCUSS INFORMATION NEEDED FOR TAX RETURN PREPARATION AND NEED TO MEET WITH TRUSTEE TO DISCUSS OTHER ASSETS AND POTENTIAL RECOVERIES (2.4) CONVERSATION WITH MUTH REGARDING TODAYS MEETING AND NEED TO SCHEDULE A MEETING WITH TRUSTEE, ROY KING AND MYSELF TO GO OVER SOME OF THE TIME SENSITIVE REFUND ISSUES (.1) CONVERSATION WITH MUTH REGARDING MEETING FRIDAY MORNING THEN CONVERSATION WITH ROY KING REGARDING SAME AND DISCUSS ALL MATTERS TO GO OVER (.1)	2.8	335	938.00
JDF	4/20/2016	REVIEW OF 2014 TAX RETURN AND NOTES	0.5	225	112.50
JDF	4/20/2016	TRIP TO DEBTORS OFFICE WITH ERD TO MEET WITH CONTROLLER TO DISCUSS TAX RETURNS TO BE FILED AND AVAILABILITY OF INFORMATION	2.4	225	540.00
RS	4/21/2016	ASSISTED IN RECREATING ATHEROTECH INC 2013 TAX RETURNS FOR JDF IN ULTRA TAX (BOTH ATHEROTECH INC AND ATHEROTECH HOLDINGS)	2.6	45	117.00

**ATHEROTECH
BILLING DETAIL**

APPENDIX D

<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
JLC	4/22/2016	PRINTED OFF TAX RETURNS AND BIND IN FILE FOR JDF (467 PAGES)	1.0	NOT	CHARGED
RS	4/22/2016	ENTER 2014 DATA IN SOFTWARE TO PREPARE TAX RETURNS (PARENT, SUB, ELIMINATION, CONSOLIDATION) TO ASSIST JDF	2.0	45	90.00
ERD	4/22/2016	GO TO DEBTORS OFFICE AND MEET WITH TOM REYNOLDS AND ROY KING REGARDING PREPAIDS, DEPOSITS, POTENTIAL REFUNDS AND HOW TO GO FORWARD ON VARIOUS ISSUES/ITEMS, GO OVER INFORMATION ON THUMB DRIVE	2.9	335	971.50
ERD	4/26/2016	REVIEW EXCEL SPREADSHEET WITH PAID CHECK DETAIL, LOAD ON COMPUTER AND BEGIN SORTING PROCESS	0.2	335	67.00
ERD	4/27/2016	MEET WITH JUSTIN TO GO OVER TAX RETURN ISSUES AND STATE NET OPERATING LOSSES	0.1	335	33.50
ERD	5/3/2016	REVIEW EMAILS RECEIVED FROM ROY KING, RESPOND TO KING'S EMAILS, CONVERSATION WITH MUTH REGARDING EMAIL FROM TRUSTEE, ISSUES ON OPENING EMAIL REGARDING STATE OF WASHINGTON AND HOW TO HANDLE, MEET WITH STAFF REGARDING SAME (.2) CONVERSATION WITH LEE BENTON REGARDING EMAIL FORWARDED FROM HIM RELATING TO STATE OF WASHINGTON CORRESPONDENCE AND WAITING TO SEE IF HE COULD OPEN (.1)	0.3	335	100.50
ERD	5/8/2016	REVIEW EMAIL FROM RICK ARROWSMITH AND RESPOND TO SAME, REVIEW EMAIL FROM ROY KING, SKIM INFORMATION THEN FORWARDED TO STAFF TO PRINT	0.1	335	33.50
JLC	5/9/2016	PRINTED OFF 30 PAGES FROM EMAILS	0.2	NOT	CHARGED
ALC	5/9/2016	PHONE CALLS TO AL STATE UNEMPLOYMENT OFFICE TO FIGURE OUT WHICH COMPANY AN EMPLOYEE HAS FILED A CLAIM AGAINST	0.5	84	42.00
ERD	5/16/2016	CONVERSATION WITH MUTH REGARDING STATUS OF SALE INFORMATION NEEDED AND HOW TO PROCEED	0.1	335	33.50

**ATHEROTECH
BILLING DETAIL**

APPENDIX D

<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
JDF	5/16/2016	IMPORT OF 2014 TRIAL BALANCE, GROUPING OF TRIAL BALANCE ACCOUNTS FOR SPECIFIC CORPORATE INCOME TAX RETURN (FORM 1120) CODES, MAKING LIST OF 2013 STATE TAX RETURNS FILED AND LIST OF 2014 TAX RETURNS MISSING, COMPARING TAX CODE TRIAL BALANCE GROUPINGS TO 2014 TAX RETURN FOR CONSISTENCY BETWEEN TAX RETURN YEARS	4.2	225	945.00
ERD	5/17/2016	CONVERSATION WITH TRUSTEE REGARDING PENDING SALE, ACCOUNTING AND TAX RETURN ISSUES AND DISCUSS HOW TO PROCEED (.2) MEET WITH JUSTIN REGARDING WORK DONE TO DATE AND DISCUSS HOW TO PROCEED, CALL AND LEAVE VOICEMAIL FOR ROY KING TO CALL ON THE STATUS OF ADDITIONAL INFORMATION TO BE PREPARED (.1)	0.3	335	100.50
JDF	5/17/2016	CONTINUE WORKING ON TAX RETURN GROUPINGS AND SETTING UP STATE RETURNS	6.6	225	1,485.00
ERD	5/18/2016	CALL AND LEAVE TWO VOICEMAILS FOR ROY KING REGARDING INFORMATION NEEDED FOR TAX RETURN PREPARATION, THEN REPLY TO EMAIL REGARDING SAME	0.1	335	33.50
JDF	5/19/2016	IMPORT 2015 TRIAL BALANCE AND BOOK/TAX INCOME RECONCILIATION FOR 2015 AND REVIEW RECONCILIATION OF 2013	2.0	225	450.00
ERD	5/20/2016	MEET WITH JUSTIN TO GO OVER WORK DONE TO DATE, OPEN TAX RETURN ISSUES, CALCULATE CRUDE 2016 TAXABLE INCOME AND DISCUSS HOW TO PROCEED	0.5	335	167.50
JDF	5/20/2016	2015 BOOK/TAX INCOME RECONCILIATION, LIST OF QUESTIONS FOR ROY KING REGARDING MISSING INFORMATION, MEETING WITH ERD TO UPDATE STATUS OF PROJECT AND TO DISCUSS DIRECTION, RECORDING JOURNAL ENTRIES FOR BOOK /TAX ADJUSTMENTS IN ORDER TO IMPORT INTO TAX RETURN SOFTWARE	3.3	225	742.50

**ATHEROTECH
BILLING DETAIL**

APPENDIX D

<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
JDF	5/23/2016	WORKING ON 2015 FEDERAL TAX RETURN AND BOOK TO TAX INCOME RECONCILIATION	6.3	225	1,417.50
ERD	5/25/2016	CONVERSATION WITH TRUSTEE REGARDING UPDATE ON TAX RETURN AND DISCUSS ISSUES ON SALE	0.1	335	33.50
JDF	5/26/2016	FOLLOW UP CALL WITH ROY KING REGARDING MISSING INFORMATION AND EMAIL ISSUES	0.1	225	22.50
ERD	5/27/2016	CONVERSATIONS WITH SCHILLING REGARDING TAX RETURN ISSUES, WHAT NEEDS TO BE FILED AND POTENTIAL SOLUTIONS TO HANDLE THE TAX RETURN FILING	0.4	335	134.00
JDF	5/27/2016	WORK ON PREPARATION OF FEDERAL TAX RETURN, DEPRECIATION SCHEDULE, DISPOSAL OF FIXED ASSETS	3.8	225	855.00
ERD	5/31/2016	REVIEW MOTION ON STALKING HORSE AND BIDDING PROCEDURES (.3) CONVERSATION WITH TRUSTEE REGARDING TAX RETURN ISSUES (.3) REVIEW ORDER AUTHORIZING USE OF CASH COLLATERAL AND CARVE OUT LANGUAGE (.3)	0.9	335	301.50
JDF	5/31/2016	CONTINUE TO WORK ON FEDERAL AND STATE INCOME TAX RETURN PREPARATION	1.4	225	315.00
JDF	6/1/2016	CONTINUE TO WORK ON FEDERAL AND STATE INCOME TAX RETURN PREPARATION	2.8	225	630.00
ERD	6/2/2016	CONVERSATION WITH TRUSTEE REGARDING TAX RETURN FILING ISSUES (.2) MEET OFF AND ON WITH STAFF REGARDING TAX QUESTIONS AND ISSUES (.1) BEGIN TO GO THROUGH EXCEL FILES RECEIVED FROM ROY KING, BEGIN PREFERENCE ANALYSIS (1.9) MEETING WITH TRUSTEE TO GO OVER TAX RETURN ISSUES, POTENTIAL ASSETS, LOGISTICS OF QUANTIFYING PRIORITY WAGE CREDITORS AND GET DIRECTION ON HOW TO PROCEED (1.1) GO ONLINE AND PRINT OFF CLAIMS REGISTER THEN SET UP SPREADSHEET FOR STAFF TO ENTER DATA INTO (.2)	3.5	335	1,172.50
JDF	6/2/2016	MEETING WITH ERD AND BANKRUPTCY TRUSTEE ON TAX RETURN ISSUES	1.1	225	247.50

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<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
JDF	6/2/2016	ANALYSIS OF PRIOR YEAR RETURNS AND ESTIMATED TAX PAYMENTS	2.7	225	607.50
JLC	6/3/2016	ENTER CLAIMS DATA INTO SPREADSHEET FOR ERD	0.8	35	28.00
JDF	6/3/2016	CONTINUE TO WORK ON FEDERAL AND STATE INCOME TAX RETURN PREPARATION	3.4	225	765.00
ERD	6/4/2016	REVIEW CLAIMS WORK DONE BY STAFF, EDIT SPREADSHEET DETAILING CLAIMS BY CLASS, GO ONLINE TO REVIEW SPECIFIC CLAIMS	0.3	335	100.50
JLC	6/6/2016	ASSIST ERD WITH PREFERENCE ANALYSIS SET UP	0.3	35	10.50
ERD	6/6/2016	CONTINUE TO REVIEW DOCUMENTS RECEIVED FROM ROY KING, POTENTIAL ASSETS, PREFERENCES (2.1) MEET WITH STAFF AND EXPLAIN WORK TO BE DONE REGARDING ASSISTANCE NEEDED IN BUILDING POTENTIAL PREFERENCE LIST (.1)	2.2	335	737.00

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<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
ERD	6/7/2016	REVIEW WORK DONE BY STAFF, REVIEW ADDITIONAL DATA RECEIVED FROM ROY KING MARK ITEMS TO BE INCLUDED IN INITIAL PREFERENCE POPULATION, SET UP SPREADSHEET FOR STAFF TO ENTER DATA INTO, MEET WITH STAFF TO EXPLAIN WHAT IS TO BE DONE (.7) CALL AND LEAVE VOICEMAIL FOR ROY KING, THEN CONVERSATION WITH MUTH REGARDING VARIOUS OPEN ISSUES, INFORMATION NEEDED AND NEED TO SCHEDULE MEETING WITH REYNOLDS (.2) REVIEW WORK DONE TO DATE, SUMMARIZE ITEMS TO GO OVER WITH TRUSTEE AND PREPARE FOR MEETING (.6) CONVERSATION WITH ROY KING REGARDING SEVERAL OPEN ISSUES AND SET UP MEETING TO GO TO PICK UP RECORDS AND DISCUSS VARIOUS ITEMS I NEED HIS ASSISTANCE ON (.2) MEET WITH JUSTIN TO GO OVER TAX ISSUES, BONUS DEPRECIATION QUESTIONS, COST BENEFIT ASSOCIATED WITH STATE CARRYBACK AND DIRECT HOW TO PROCEED (.2) TRAVEL TO TRUSTEE'S OFFICE FOR MEETING (1/2 TIME CHARGED) (.4) MEET WITH TRUSTEE TO GO OVER VARIOUS ISSUES, MY MEETING WITH ROY KING TOMORROW AND DISCUSS HOW TO PROCEED (.9) WORK ON PREFERENCE ANALYSIS AND PRINT OUT SCHEDULES NEEDED FOR TOMORROWS MEETING AND PREPARE FOR SAME (1.1)	4.3	335	1,440.50
JLC	6/7/2016	ASSIST ERD WITH PREFERENCE ANALYSIS	4.3	35	150.50
JDF	6/7/2016	CONTINUE TO WORK ON FEDERAL AND STATE INCOME TAX RETURNS, DEPRECIATION LIVES AND OTHER DEPRECIATION ISSUES	4.8	225	1,080.00
ERD	6/8/2016	REVIEW LIQUID ASSET REPORT, SET UP SPREADSHEET FOR STAFF TO ENTER DATA INTO, MEET WITH STAFF AND DIRECT HOW TO PROCEED (.1) CONTINUE TO REVIEW DOCUMENTS, CLAIMS FILED, DETERMINE WHAT ADDITIONAL INFORMATION IS NEEDED FROM ROY AND PREPARE FOR MEETING WITH SAME (2.9) TRAVEL TO DEBTORS OFFICE TO MEET WITH ROY KING (1/2 TIME CHARGED) (.4) MEET WITH ROY KING TO GO OVER VARIOUS TAX, BANKRUPTCY AND POTENTIAL PREFERENCE ISSUES, ADDITIONAL INFORMATION NEEDED AND TIMELINE TO OBTAIN SAME (1.5)	4.9	335	1,641.50
JLC	6/8/2016	ENTER DATA INTO SPREADSHEET FOR ERD	0.4	35	14.00

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<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
JDF	6/8/2016	CONTINUE TO WORK ON PREPARING SCHEDULES AND FEDERAL TAX RETURN	7.8	225	1,755.00
ERD	6/9/2016	REVIEW CORRESPONDENCE RECEIVED FROM ROY KING ON GLYCOMARK'S CLAIM (.1) CONTINUE TO REVIEW RECORDS AND WORK ON PREFERENCE ANALYSIS AND ASSET RECOVERY (.4) EDIT/MODIFY SPREADSHEET STAFF SET UP (.2) DOWNLOAD AND SAVE AND/OR PRINT OFF DOCUMENTS UNABLE TO OPEN (.7) CONVERSATION WITH SHERYL WATERS, CITY OF BIRMINGHAM, REGARDING STATUS OF PROCESSING USE TAX REFUND THAT WAS FILED BY THE DEBTOR 2 YEARS EARLIER, WHAT CAN BE DONE TO EXPEDITE THE PROCESSING OF SAME, SEND EMAIL TO HER WITH COPY OF ORDER ON MY EMPLOYMENT (.2) REVIEW DOCUMENTS RECEIVED FROM ROY (1.0)	2.6	335	871.00
JDF	6/9/2016	CONTINUE TO WORK ON PREPARING SCHEDULES AND FEDERAL TAX RETURN	2.6	225	585.00
JDF	6/10/2016	CONTINUE TO WORK ON PREPARING SCHEDULES AND FEDERAL TAX RETURN	0.4	225	90.00
JLC	6/13/2016	PRINTED EMAILS FOR ERD (220 PAGES)	0.2	NOT	CHARGED
JDF	6/13/2016	WORK ON TAX AND ALTERNATIVE MINIMUM TAX DEPRECIATION AND AMORTIZATION SCHEDULES FOR FEDERAL TAX RETURN	5.9	225	1,327.50

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<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
ERD	6/13/2016	REVIEW INDIVIDUAL COMPANY HISTORICAL PAYMENT ACTIVITY WITH CREDITORS AND BEGIN PREFERENCE ANALYSIS ON PAYMENTS THAT APPEAR TO BE IN QUESTION (2.8) GO ONLINE TO PRINT OFF UPDATED CLAIM REGISTER, MODIFY SPREADSHEET THEN MEET WITH STAFF REGARDING DATA TO BE ENTERED (.1) MEET WITH JUSTIN REGARDING TAX RETURN QUESTIONS (.1) CONVERSATION WITH ROY KING REGARDING PREFERENCE RELATED QUESTIONS AND SETUP TIME TO COME OUT AND REVIEW RECORDS (.4) MEET WITH STAFF REGARDING PREFERENCE WORK I WANT ASSISTANCE WITH AND DIRECT HOW TO PROCEED (.1) CONVERSATION WITH TRUSTEE REGARDING WORK DONE TO DATE, DISCUSS INITIAL PREFERENCE, FINALIZE UAB RELATED MATTERS, PRIORITY CLAIMS FILE BY ATHEROTECH, DIFFERENT ISSUES AND DISCUSS HOW TO PROCEED (.3) DOWNLOAD AND SAVE IN EXCEL ADDITIONAL DOCUMENTS RECEIVED FROM ROY (.4)	4.2	335	1,407.00
JDF	6/14/2016	CONTINUE TO WORK ON TAX AND ALTERNATIVE MINIMUM TAX DEPRECIATION AND AMORTIZATION SCHEDULES	2.0	225	450.00
ERD	6/14/2016	CONTINUE WORK ON PREFERENCE ANALYSIS (1.8) CONVERSATION WITH SCHILLING REGARDING ISSUES WITH FILING TAX RETURNS AND CREDITORS IN BOTH CASES (.3)	2.1	335	703.50
ERD	6/15/2016	CONTINUE PREFERENCE AND CLAIMS ANALYSIS (1.4) ORGANIZE DOCUMENTS AND CLAIMS RECEIVED TO DATE, SCAN AND FORWARD SPECIFIC CLAIM DATA TO TRUSTEE (.3) CONVERSATION WITH SCHILLING REGARDING TAX RETURN FILING ISSUES (.1) 2 CONVERSATIONS WITH ROY KING REGARDING EMAIL SENT AND INFORMATION I NEED FROM HIM FOR TOMORROWS MEETING (.1) DOWNLOAD, REVIEW AND SAVE TO EXCEL NEW FILES RECEIVED FROM ROY RELATING TO PREFERENCE ANALYSIS (.8)	2.7	335	904.50

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<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
ERD	6/16/2016	REVIEW NEW PREFERENCE DOCUMENTS RECEIVED, REVIEW PREVIOUS WORK DONE ON PREFERENCE AND PREPARE FOR MEETING WITH ROY KING (.8) TRAVEL TO DEBTORS LOCATION TO MEET WITH ROY KING TO DISCUSS POTENTIAL PREFERENCE AND PICK UP INVOICES NEEDED FOR ADDITIONAL ANALYSIS (1/2 TIME CHARGED) (.4) MEET WITH KING TO GO OVER PREFERENCE QUESTIONS, REVIEW INVOICES AND DISCUSS OTHER OPEN ISSUES IN CASE (1.4) MEET WITH JUSTIN TO GO OVER STATUS OF TAX RETURN PREPARATION, OPEN ISSUES, TIMELINE WHAT WILL BE READY FOR MY REVIEW AND DIRECT HOW TO PROCEED (.1)	2.7	335	904.50
ERD	6/20/2016	CONVERSATION WITH MUTH REGARDING STATUS UPDATE, SEVERAL ISSUES (.1) REVIEW TAX RETURN RELATED DOCUMENTS IN EMAIL RECEIVED FROM ROY KING (.2)	0.3	335	100.50
JDF	6/21/2016	CONTINUE WORK ON FEDERAL TAX RETURN PREPARATION	4.5	225	1,012.50
ERD	6/22/2016	CONVERSATION WITH SCHILLING REGARDING TAX RETURN FILING ISSUES, GO ONLINE AND PRINT OFF HOLDINGS SCHEDULES TO REVIEW TAX CLAIMS	0.2	335	67.00
JDF	6/22/2016	CONTINUE WORK ON FEDERAL TAX RETURN PREPARATION	5.4	225	1,215.00
JLC	6/22/2016	PRINTED OFF PRIOR YEAR STATE TAX RETURNS FOR JDF (1,940 PAGES)	1.0	NOT	CHARGED
ERD	6/23/2016	REVIEW EMAIL RECEIVED FROM ROY KING ON STATE USE TAX NOTICE AND RESPOND TO SAME ON HOW TO HANDLE (.1) CONVERSATION WITH FRED GARFIELD REGARDING ISSUES REGARDING SALE, TAX RETURNS, PRIORITY CLAIMS, PREFERENCE WORK DONE TO DATE AND HOW TO HANDLE SAME (.4)	0.5	335	167.50
ERD	6/28/2016	REVIEW EMAILS RECEIVED ON VARIOUS TAX AND CLAIM ISSUES, RESPOND TO ONE OF THEM	0.1	335	33.50

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<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
ERD	6/29/2016	REVIEW EMAIL FROM SHERYL WALKER, CITY OF BIRMINGHAM, REGARDING ADDITIONAL INFORMATION NEEDED, FORWARD SAME TO ROY, CONVERSATION WITH ROY REGARDING DOCUMENTS REQUESTED THEN CONFERENCE CALL WITH ROY KING AND SHIRLEY WALKER REGARDING WHAT HAS BEEN SENT, WHAT SHE NEEDS TO DO AND WHAT ADDITIONAL APPROACH CAN BE USED (.6) READ EMAIL FROM ROY KING ON NEEDING PREFERENCE ANALYSIS ON BRECKMAN COULTER, PREPARE HISTORY WITH INFORMATION ON WHEN CHECKS CLEARED, COMPLETE ANALYSIS, REVIEW CLAIM FILED AND ADDRESS ADMINISTRATIVE CLAIM ISSUES AND REVIEW WHAT NEW VALUE WOULD BE AVAILABLE, SEND EMAIL TO ROY KING REGARDING INFORMATION NEEDED ON WHEN TUBES RELATING TO INVOICE DATED 2/10 WERE RECEIVED, SEND EMAIL TO ROY KING AND GARFIELD REGARDING PREFERENCE AND CLAIM ANALYSIS (1.3)	1.9	335	636.50
ERD	7/5/2016	CONVERSATION WITH TOM REYNOLDS REGARDING PENDING SALE, TAX RETURNS, ADMINISTRATIVE CLAIMS, PRIORITY WAGE CLAIMS, PREFERENCE AND ADMINISTRATION ISSUES AND GET DIRECTION ON HOW TO PROCEED (.6) CONVERSATION WITH SCHILLING REGARDING TAX RETURN QUESTION (.1) BEGIN REVIEW OF FEDERAL TAX RETURN, ROUGH PROJECTION OF 2016 TAX LOSS (2.4)	3.1	345	1,069.50
ERD	7/6/2016	MEET WITH STAFF TO GO OVER MY REVIEW NOTES, TAX RETURN ISSUES, TAX RETURN APPROACH TO BE USED, DIRECT HOW TO PROCEED (.5) CONVERSATION WITH SCHILLING REGARDING NEEDING POWER OF ATTORNEY TO GET TAX RETURN TRANSCRIPTS AND WHETHER OR NOT IT IS TOO EARLY TO GET HENDERSON TO SIGN IT (.1)	0.6	345	207.00
JDF	7/6/2016	MEETING WITH ERD TO DISCUSS FEDERAL TAX RETURN, TAX ISSUES, CHANGES TO BE MADE AND APPROACHES TO BE USED FOR COMPLETION OF PROJECT, ETC.	0.5	235	117.50
ERD	7/7/2016	MEETING WITH JUSTIN TO DISCUSS TAX RETURN ISSUES	0.1	345	34.50

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<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
ERD	7/8/2016	REVIEW EMAIL AND ATTACHMENT FROM KING ON CLEVELAND HEART PREFERENCE ANALYSIS, MODIFY SPREADSHEET, LOOK AT BANK RECORDS TO SHOW WHEN PAYMENTS CLEARED, DOWNLOADED CLAIM FILED CALL AND LEAVE VOICEMAIL AND SEND EMAIL TO ROY KING REGARDING NEED TO DISCUSS JANUARY PAYMENT (.4) CONVERSATION WITH ROY KING REGARDING TUESDAYS HEARING, CLEVELAND HEART LAB PREFERENCE ANALYSIS, SETOFF ISSUES, RESEARCH TO BE DONE, TAX RETURN ISSUES, ACCOUNTS RECEIVABLE COLLECTION ISSUES AND HOW THEY SHOULD BE HANDLED FOR TAX (.6) REVIEW SETOFF ISSUES ASSOCIATED WITH CLEVELAND HEART LAB (1.1)	2.1	345	724.50
JDF	7/10/2016	CLEARING ERD'S REVIEW NOTES, UPDATING FEDERAL RETURN	0.6	235	141.00
JLC	7/11/2016	PRINTED CLAIMS OFF PACER FOR ERD (517 PAGES) FOR PREFERENCE ANALYSIS	1.4	NOT	CHARGED
ERD	7/11/2016	CONTINUE SETOFF RESEARCH (.6) CONVERSATION WITH SCHILLING REGARDING TAX RETURN ISSUES (.1) CONVERSATION WITH TOM REYNOLDS REGARDING TAX RETURN, PRIORITY WAGE CLAIMS AND PREFERENCE ISSUES (.2) GO ONLINE AND BEGIN TO DOWNLOAD OLDER BANK STATEMENTS SENT BY ROY FOR PREFERENCE ANALYSIS ON ALL PAYMENTS MADE WITH IN 90 DAYS OF FILING, MEET WITH STAFF AND SET UP HER COMPUTER TO PRINT OUT ADDITIONAL BANK STATEMENTS, CONTINUE ANALYSIS OF CLEVELAND HEART LABS AND SEND EMAIL TO TRUSTEE, GARFIELD AND KING REGARDING CLEVELAND HEART LABS PREFERENCE ANALYSIS (1.7)	2.6	345	897.00
JDF	7/11/2016	BEGIN WORK ON PREPARING STATE INCOME TAX RETURNS AND STATE APPORTIONMENT	4.7	235	1,104.50

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<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
ERD	7/12/2016	CONTINUE TO WORK ON PREFERENCE ANALYSIS (1.3) MEET WITH STAFF AND DIRECT SET UP WORK TO BE DONE AND CLAIMS ASSOCIATED WITH POTENTIAL PREFERENCES TO BE PRINTED OFF, THEN PRIORITY CLAIMS TO BE PRINTED OFF (.1) CONVERSATION WITH TRUSTEE REGARDING TOMORROWS MEETING AND AGENDA NEED TO INCLUDE ROY KING IN MEETING , THEN SEND EMAIL TO FRED GARFIELD AND ROY KING REGARDING SAME (.1) REVIEW AND ORGANIZE PRIORITY WAGE CLAIMS FILED AFTER STAFF HAD PRINTED OFF, REVIEW AND INDICATE ADDITIONAL CLAIMS FOR STAFF TO PRINT OFF TO SEE IF THEY WERE EX EMPLOYEES THAT WERE FILED WRONG, REVIEW PREVIOUS SPREADSHEETS PROVIDED BY ROY KING SHOWING SEVERANCE PACKAGE (1.3)	2.8	345	966.00
JLC	7/12/2016	PRINTED CLAIMS OFF PACER FOR ERD (1,124 PAGES), ORGANIZE, BOUND IN BINDERS AND SECTIONED OFF PER CLAIM	4.8	NOT	CHARGED
JDF	7/12/2016	CONTINUE TO WORK ON PREPARING STATE TAX RETURNS AND APPORTIONMENT	0.9	235	211.50
JDF	7/13/2016	CONTINUE TO WORK ON PREPARING STATE TAX RETURNS AND APPORTIONMENT	5.2	235	1,222.00
JLC	7/13/2016	PRINTED OFF CLAIMS FOR ERD (190 PAGES)	0.4	NOT	CHARGED

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<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
ERD	7/13/2016	REVIEW PRIORITY CLAIMS AND OTHER CLAIMS THAT I THOUGHT MIGHT BE PRIORITY CLAIMS, ORGANIZE TO QUANTIFY EMPLOYEE RELATED CLAIMS AND PREPARE SPREADSHEETS TO USE IN TODAYS MEETING AND EMAIL TO TRUSTEE, GARFIELD AND KING (2.1) CONVERSATION WITH ROY KING REGARDING STATUS OF CITY OF BIRMINGHAM USE TAX REFUND CLAIM, THEN CALL AND LEAVE VOICEMAIL FOR SHERYL WALKER TO CALL ME ON STATUS OF SAME AND SEND EMAIL TO WALKER AND TRUSTEE REGARDING STATUS UPDATE REQUEST (.2) GO TO TRUSTEE'S OFFICE TO ATTEND MEETING (1/2 TIME CHARGED) (.4) MEET WITH TRUSTEE TO DISCUSS CLAIMS, TAX RETURN AND ASSET SALE RELATED ISSUES (.2) MEET WITH TRUSTEE, ROY KING AND FRED GARFIELD REGARDING CLAIMS, PENDING SALE, TAX RETURN FILING AND USE TAX ISSUES (1.7) MAKE MODIFICATIONS TO CLAIMS SPREADSHEETS, MEET WITH STAFF REGARDING ADDITIONAL CLAIMS TO BE PRINTED, REVIEW CLAIMS THEN EMAIL SECURED CLAIM SUMMARY AND PRIORITY CLAIMS TO GARFIELD, KING AND TRUSTEE WITH MY COMMENTS (.4)	5.0	345	1,725.00
ERD	7/14/2016	GO THROUGH RECORDS TO GET ROY KING INFORMATION HE REQUESTED, LOCATE INFORMATION AND EMAIL TO HIM (.3) REVIEW EMAILS FROM ROY KING, FRED GARFIELD AND TRUSTEE RESPOND AS NEEDED (.1)	0.4	345	138.00
JDF	7/14/2016	CONTINUE TO WORK ON PREPARING STATE INCOME TAX RETURNS	1.0	235	235.00
ERD	7/15/2016	CONVERSATION WITH ROY KING REGARDING INFORMATION NEEDED AND DISCUSS HOW TO PROCEED	0.1	345	34.50
JDF	7/15/2016	CONTINUE TO WORK ON PREPARING STATE INCOME TAX RETURNS	4.1	235	963.50
JDF	7/16/2016	CONTINUE TO WORK ON PREPARING STATE INCOME TAX RETURNS	12.0	235	2,820.00
JDF	7/17/2016	CONTINUE TO WORK ON PREPARING STATE INCOME TAX RETURNS	2.8	235	658.00
JDF	7/18/2016	CONTINUE TO WORK ON PREPARING STATE INCOME TAX RETURNS	2.8	235	658.00

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<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
ERD	7/18/2016	REVIEW EMAILS FROM ROY KING AND RESPOND TO SAME, FORWARD ONE EMAIL TO STAFF REGARDING INFORMATION HE REQUESTED FOR TAX RETURN PREPARATION	0.1	345	34.50
ERD	7/19/2016	MEET WITH STAFF REGARDING WORK TO BE DONE ON PRIORITY CLAIMS, REVIEW AND SEND INFORMATION SCANNED TO ME TO ROY FOR HIS ANALYSIS, SEND ROY OTHER EMPLOYEE CLAIMS ON HIS LIST FOR HIM TO DO ANALYSIS ON (.3) CONVERSATION WITH SCHILLING REGARDING TAX RETURN ISSUES (.1) CONVERSATION WITH JUSTIN REGARDING STATE TAX RETURN ISSUES, REVIEW APPORTIONMENT SCHEDULES, CONVERSATION WITH ROY KING REGARDING TRYING TO UNDERSTAND PRIOR YEAR APPROACH, 2 ATTEMPTS AT CONFERENCE CALL WITH ROY KING AND AMY SHIREE (TAX MANAGER AT DIXON HUGHES THAT PREPARED THE 2014 TAX RETURN) (.6) CONVERSATION WITH TRUSTEE REGARDING TAX RETURN ISSUES, CASE ISSUES AND DISCUSS HOW TO PROCEED ON RETURNS (.4) CALL AND LEAVE VOICEMAIL FOR SHERYL WALKER AND ANGELA BRYANT WITH CITY OF BIRMINGHAM THEN SEND EMAIL TO WALKER ALL TRYING TO GET A STATUS UPDATE OF USE TAX REFUND REQUEST (.1) REVIEW EMAIL RECEIVED FROM ROY KING REGARDING CLAIM INFORMATION NEEDED, GO ONLINE AND PRINT OFF CLAIMS REQUESTED AND EMAIL TO KING (.1) GO ONLINE AND PRINT OFF HOLDING COMPANY SCHEDULES AND REVIEW PRIORITY CLAIMS LISTED (.2)	1.8	345	621.00
JDF	7/19/2016	CONTINUE TO WORK ON PREPARING STATE INCOME TAX RETURNS	7.3	235	1,715.50
JLC	7/19/2016	ASSIST ERD WITH WAGE CLAIM ANALYSIS	0.7	35	24.50

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<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
ERD	7/20/2016	CONVERSATION WITH FRED GARFIELD REGARDING TAX RETURN FILING ISSUES, PROBLEMS AND DIFFERENT APPROACHES TO TRY AD RESOLVE SAME (.2) MEET WITH JUSTIN ON STATE TAX RETURN ISSUES, CONFERENCE CALL WITH ROY KING AND AMY SHREEE REGARDING QUESTIONS ON PRIOR YEAR APPROACH, THEN CONVERSATION WITH ROY KING REGARDING HOW TO PROCEED THEN DISCUSS APPROACH WITH JUSTIN AS HOW TO PROCEED (.5) 2ND CALL WITH ROY AND JUSTIN REGARDING STATE TAX RETURN ISSUES, THEN CONVERSATION WITH JUSTIN HOW TO PROCEED (.3) REVIEW TAX RETURN SCHEDULES (.4) CONFERENCE CALL WITH ANGELA BRYANT (CITY OF BIRMINGHAM) AND ROY KING TRYING TO ADDRESS USE TAX REFUND AND ADDITIONAL INFORMATION BEING REQUESTED (.6)	2.0	345	690.00
JDF	7/20/2016	CONTINUE TO WORK ON STATE INCOME TAX RETURNS	6.0	235	1,410.00
ERD	7/21/2016	MEET WITH JUSTIN REGARDING STATE TAX RETURN ISSUES AND DIRECT HOW TO PROCEED (.1) REVIEW INFORMATION RECEIVED FROM ROY NEEDED FOR ON TAX RETURN PREPARATION (.1)	0.2	345	69.00
JDF	7/21/2016	CONTINUE TO WORK ON STATE INCOME TAX RETURNS	1.2	235	282.00

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<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
ERD	7/22/2016	REVIEW ADDITIONAL TAX RETURN SPREADSHEET RECEIVED FROM ROY (.1) REVIEW EMAIL FROM ROY REGARDING SIX PRIORITY CLAIMS NEEDED, GO ONLINE PRINT TO PDF THEN EMAIL TO ROY (.2) REVIEW EMAIL FROM ROY REGARDING STATE OF ALABAMA CORRESPONDENCE THEN TELEPHONE CONVERSATION TO DISCUSS SAME AND POSSIBLE TAX REFUND (.2) CONVERSATION WITH MICHAEL PARKER (STATE OF ALABAMA EMPLOYEE) REGARDING HIS REQUEST FOR INFORMATION, DISCUSS BACKGROUND AND EXCESS NET OPERATING LOSS CARRYFORWARDS THEN DRAFT EMAIL TO HIM RESPONDING TO ALL OF HIS QUESTIONS AND REQUESTING THE \$70,000 OVERPAYMENT ASSOCIATED WITH THE 2014 TAX RETURN BE REFUNDED (.6) CONVERSATION WITH ROY KING REGARDING STATE INCOME TAX REFUND ISSUES AND ASSET SALE (.1)	1.2	345	414.00
ERD	7/23/2016	REVIEW REVISED FEDERAL TAX RETURN, STATE INCOME TAX RETURNS (46 STATES) AND PREPARE INITIAL DRAFT OF DISCLOSURE STATEMENT (1.8) REVIEW ROY'S SPREADSHEETS ON PRIORITY CLAIMS, CROSS MATCH TO MY RECORDS, REVIEW CLAIMS WHERE NEEDED, SEND EMAIL REGARDING QUESTIONS AND CORRECTIONS (.4)	2.2	345	759.00
JLC	7/25/2016	ASSISTED ERD WITH PREFERENCE ANALYSIS	1.9	35	66.50
ALC	7/25/2016	ASSISTED ERD WITH PREFERENCE ANALYSIS	0.9	88	79.20

NAME	DATE	DESCRIPTION	TIME	RATE	AMOUNT
ERD	7/25/2016	REVIEW ROYS EMAIL REGARDING INFORMATION NEEDED ON ROCHE, REVIEW RECORDS THEN GET WITH STAFF REGARDING WORK TO BE DONE ORGANIZING UNFILED, UNPAID INVOICES (.3) REVIEW EMAIL FROM ROY ON OREGON CLAIM, CALL AND DISCUSS SAME WITH HIM THEN DISCUSS PRIORITY CLAIM ISSUES RAISED IN MY EMAIL (.2) CONVERSATION WITH ROY REGARDING STATE INCOME TAX DUE QUESTION (TEXAS) AND SIGNIFICANT CHANGE IN TAX DUE TO DIFFERENT APPORTIONMENT METHODOLOGY (.2) REVIEW WORK DONE BY STAFF (JENNIFER) AND THEN DISCUSS ADDITIONAL WORK TO BE DONE (.1) CONVERSATION WITH FRED GARFIELD REGARDING TAX RETURN ISSUES AND NEED TO HAVE A CONFERENCE CALL WITH BRIAN SWETT TO TRY AND ADDRESS SAME (.2) REVIEW EXCEL SPREADSHEETS FROM ROY AND PROJECT OUT ATHEROTECH 2016 STATE TAX LIABILITY (.4)	1.4	345	483.00
JDF	7/26/2016	CLEARING ERD'S STATE TAX RETURN REVIEW NOTES	0.4	235	94.00
ERD	7/26/2016	MEET WITH STAFF REGARDING TAX RETURN ISSUES (.1) CONVERSATION WITH SCHILLING REGARDING TAX RETURN ISSUES (.2) CONVERSATION WITH REYNOLDS REGARDING TAX RETURN ISSUES, WORK BEING DONE AND TOMORROWS CONFERENCE CALL (.3) REVIEW SERIES OF EMAILS FROM FRED GARFIELD AND ROY KING, GO ONLINE PRINT OFF HOLDINGS CLAIM REGISTER AND THE ONE CLAIM OTHER THAN MADISON CAPITAL AND EMAIL TO FRED GARFIELD SO IT CAN BE FORWARDED TO BRIAN SWETT FOR TOMORROWS MEETING (.1) MEET WITH STAFF TO REVIEW ROCHE RECORDS AND OTHER DATA, SCAN AND SEND INVOICES REQUESTED TO ROY KING AND POINT OUT EXPIRED REAGENT (.3) REVIEW SCHEDULES AND BEGIN TO WORK ON PREFERENCE ANALYSIS (.5) MEET WITH JUSTIN TO GO OVER MY REVIEW COMMENTS ON STATE TAX RETURNS, INFORMATION I NEED TO PROVIDE TO HIM, PROJECTED TIMELINE TO HAVE RETURNS COMPLETED AND HOW TO PROCEED (.4) EDIT FEDERAL DISCLOSURE STATEMENT, BEGIN WORK ON STATE DISCLOSURE STATEMENTS (.2)	2.1	345	724.50

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APPENDIX D

<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
JDW	7/26/2016	TYPE EDITING TO DISCLOSURE STATEMENTS FOR ERD	0.3	NOT	CHARGED
JDW	7/27/2016	TYPE EDITING TO DISCLOSURE STATEMENTS FOR ERD	0.3	NOT	CHARGED
ERD	7/27/2016	REVIEW CLASS ACTION REPORT RECEIVED FROM SCHILLING THEN CONVERSATION WITH HIM REGARDING SAME (.3) CONTINUE WORKING ON STATE DISCLOSURE STATEMENTS AND TALK WITH JUSTIN ON TAX RETURN ISSUES (.3) CONFERENCE CALL WITH BRIAN SWETT, TOM REYNOLDS AND FRED GARFIELD THEN CALL TO TOM REYNOLDS AND FRED GARFIELD TO DISCUSS HOW TO PROCEED (.7)	1.3	345	448.50
JDF	7/27/2016	RESEARCH REGARDING ALABAMA DEPARTMENT OF REVENUE TAX NOTICE REQUESTING TAXPAYER TO COMPLETE AL SCHEDULE AB FOR THE TAX YEAR ENDED DECEMBER 31, 2014	1.2	235	282.00
JDF	7/27/2016	WORK CLEARING ERD STATE TAX RETURN REVIEW NOTES	0.6	235	141.00
ERD	7/28/2016	CONVERSATION WITH FRED GARFIELD REGARDING TAX RETURN AND WARN ISSUES DISCUSSED YESTERDAY AND WHAT MY RECOMMENDATION WOULD BE (.2) MEET WITH JUSTIN TO DISCUSS STATE TAX RETURNS, OPEN ISSUES AND HOW TO PROCEED (.1)	0.3	345	103.50
JDF	7/28/2106	WORK CLEARING ERD STATE TAX RETURN REVIEW NOTES	0.5	235	117.50

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<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
ERD	7/29/2016	REVIEW EMAIL FROM ROY ON STATE OF ALABAMA CORRESPONDENCE AND ATTACHMENT, GO ONLINE REVIEW NEW CLAIMS, PRINT PDF ADDITIONAL WAGE CLAIM, UPDATE MY CLAIM SCHEDULE, SEND EMAIL TO ROY RESPONDING TO HIS QUESTIONS AND SENDING HIM UPDATED CLAIM REGISTER AND LATEST WAGE CLAIM (.3) BEGIN FORMAL PREFERENCE ANALYSIS ON CREDITORS NOT YET REVIEWED (1.9)	2.2	345	759.00
ERD	7/30/2016	CONTINUE PREFERENCE ANALYSIS, SEND EMAIL TO ROY KING REGARDING ADDITIONAL INFORMATION NEEDED	2.9	345	1,000.50
ERD	8/1/2016	REVIEW CORRESPONDENCE FROM TEXAS REGARDING TAX LIABILITY NOTICE AND RESPOND TO ROY TO HOW TO HANDLE	0.1	345	34.50
ERD	8/1/2016	CONVERSATION WITH SCHILLING REGARDING TAX RETURN AND WARN ISSUES	0.2	345	69.00
JLC	8/1/2016	ASSIST ERD WITH PREFERENCE ANALYSIS	0.7	NOT	CHARGED
ERD	8/2/2016	CONVERSATION WITH FRED GARFIELD REGARDING WARN AND TAX RETURN ISSUES (.2) CONVERSATION WITH REYNOLDS REGARDING WARN, TAX RETURN AND SALE ISSUES AND DISCUSS HOW TO PROCEED (.4) REVIEW EMAIL AND ATTACHMENTS FROM ROY ON STATE OF MASSACHUSETTS AND REPLY TO SAME (.1) REVIEW EMAIL FROM ROY ON GENERAL ATOMIC PREFERENCE, FINISH ANALYSIS ON CREDITOR AND RESPOND TO EMAIL (.3) CONTINUE TO WORK ON PREFERENCE ANALYSIS WITH NEW INFORMATION RECEIVED FROM ROY YESTERDAY (1.8) REVIEW EMAIL AND ATTACHMENTS FROM ROY ON IRS PENALTY NOTICE AND RESPOND TO SAME (.1)	2.9	345	1,000.50
ERD	8/3/2016	CONTINUE WORKING ON PREFERENCE ANALYSIS, BEGIN TO ASSEMBLE PREFERENCE FILES (1.2) SEND EMAIL TO ROY KING REGARDING INFORMATION NEEDED AND THEN CONVERSATION WITH ROY KING REGARDING SAME (.4)	1.6	345	552.00

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APPENDIX D

<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
ERD	8/4/2016	REVIEW PROCEDURES FILED BY HENDERSON ABANDONING ASSETS AND EMAILS FROM REYNOLDS AND SWETT	0.1	345	34.50
ERD	8/5/2016	REVIEW ADDITIONAL PAYMENT INVOICE HISTORIES RECEIVED FROM ROY, WORK ON PREFERENCE ANALYSIS AND DEFENSES, PREPARE SUMMARY SCHEDULE AND BEGIN TO DRAFT FINDINGS REPORT	1.6	345	552.00
JDW	8/8/2016	TYPE LETTER FOR ERD	0.3	NOT	CHARGED
ERD	8/9/2016	CONVERSATION WITH FRED GARFIELD REGARDING TODAYS MEETING AND VARIOUS ISSUES TO BE DISCUSSED (.1) WORK ON PREFERENCE ANALYSIS LETTER, EXCHANGE EMAILS WITH ROY KING REGARDING INFORMATION NEEDED, LEAVE VOICEMAIL FOR ANGELA BRYANT REGARDING STATUS OF CITY TAX REFUND (.2) TRAVEL TO ATTEND MEETING AT BARKER DONELSON (1/2 TIME CHARGED) (.4) MEETING WITH TRUSTEE, BRIAN SWETT, ROY KING AND FRED GARFIELD TO DISCUSS OPEN ISSUES AND GET DIRECTION ON HOW TO PROCEED (1.5)	2.2	345	759.00
ERD	8/10/2016	REVIEW FILES, PREFERENCE WORK AND PREPARE FOR MEETING (.2) TRAVEL TO TRUSTEE'S OFFICE TO MEET WITH REYNOLDS AND GARFIELD (1/2 TIME CHARGED) (.4) MEET WITH REYNOLDS AND GARFIELD TO DISCUSS EXPANDING PREFERENCE ANALYSIS, PHYSICIAN LITIGATION, AND D & O LITIGATION AND HOW TO PROCEED (1.1) REVIEW BANK RECORDS, QUANTIFY ADDITIONAL CHECKS TO BE REVIEWED, SET UP SPREADSHEET FOR STAFF TO ENTER DATA INTO, MEET WITH STAFF AND DIRECT HOW TO PROCEED (.3) CONVERSATION WITH ALABAMA DEPARTMENT OF REVENUE REGARDING TAX NOTICE (.1)	2.1	345	724.50
JLC	8/10/2016	ASSIST ERD WITH PREFERENCE ANALYSIS	0.7	35	24.50
JLC	8/11/2016	ASSIST ERD WITH PREFERENCE ANALYSIS	1.0	35	35.00
ERD	8/12/2016	REVIEW STAFF PREFERENCE SPREADSHEET, LOCATE MISSING INFORMATION NEEDED FOR STAFF TO FINISH SPREADSHEET, PRINT OFF SAME AND DIRECT STAFF HOW TO PROCEED	0.2	345	69.00

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<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
ERD	8/15/2016	MEETING WITH TOM REYNOLDS, FRED GARFIELD AND ROY KING TO DISCUSS VARIOUS OPEN ISSUES AND HOW TO PROCEED	0.2	345	69.00
ERD	8/16/2016	REVIEW PREFERENCE INFORMATION RECEIVED FROM ROY KING, SAVE IN EXCEL FORMAT AND PRINT OUT (.7) MODIFY SPREADSHEET SET UP BY STAFF, QUANTIFY ADDITIONAL POTENTIAL PREFERENCES, DETERMINE WHICH CREDITORS NEED ADDITIONAL PAYMENT AND INVOICE INFORMATION AND EMAIL LIST TO ROY TO GET SAME FOR ME (.5)	1.2	345	414.00
ERD	8/18/2016	CONVERSATION WITH TRUSTEE REGARDING STATUS UPDATE ON PREFERENCE WORK, TAX RETURNS, ACCOUNTS RECEIVABLE COLLECTION AND SALES	0.1	345	34.50
ERD	8/24/2016	REVIEW EMAIL FROM ROY KING REGARDING NOT FILING ALASKA, REVIEW ALASKA DRAFT RETURN, CONVERSATION WITH ROY KING REGARDING ALASKA RETURN, TODAYS HEARING, TAX ISSUES, PREFERENCE ISSUES AND TIMELINE THAT HE WILL BE AVAILABLE	0.3	345	103.50
ERD	8/25/2016	CONVERSATION WITH SCHILLING REGARDING TAX RETURN ISSUES (.1) CONVERSATION WITH ANGELA BRYANT REGARDING STATUS OF USE TAX REFUND, INCONSISTENCIES BETWEEN HER CALCULATIONS AND ROYS ATTEMPT CONFERENCE CALL WITH ROY, SEND ROY AN EMAIL TO CALL ME REGARDING USE TAX INFORMATION (.2)	0.3	345	103.50
ERD	8/27/2016	CONVERSATION WITH ROY KING REGARDING PREFERENCE ISSUES, ACCOUNTS RECEIVABLE, ADVERSARY PROCEEDINGS FILED, BIRMINGHAM USE TAX AND MY NEED FOR HIM TO CALL ANGELA BRYANT ON MONDAY AND HIS FUTURE AVAILABILITY	0.2	345	69.00

NAME	DATE	DESCRIPTION	TIME	RATE	AMOUNT
ERD	8/29/2016	MEETING WITH FRED GARFIELD TO DISCUSS SALE/TRANSFER OF ACCOUNTS RECEIVABLE AND TAX ISSUES (.1) CONVERSATION WITH TRUSTEE REGARDING TAX RETURN ISSUES, CONSOLIDATION ISSUES, NEEDING TO REVISE MY COST ESTIMATE AND ACCOUNTS RECEIVABLE ISSUES (.3) CONVERSATION WITH ANGELA BRYANT REGARDING USE TAX REFUND AND INFORMATION NEEDED (.1) CONVERSATION WITH ROY KING REGARDING NEW QUESTION RAISED, STATE ASSESSMENT AND INFORMATION NEEDED FROM HIM (.1) LOOK UP CONTACT INFORMATION FOR MICHAEL PARKER, STATE OF ALABAMA, AND SEND EMAIL REQUESTING STATUS OF 2014 INCOME TAX REFUND (.1) CALCULATE REVISED ACCOUNTING TIME BUDGET AND SEND TO TRUSTEE (.4)	1.1	345	379.50
ERD	8/30/2016	CONVERSATION WITH MICHAEL PARKER, STATE OF ALABAMA, REGARDING STATUS OF 2014 INCOMETAX REFUND AND HOLD UP	0.1	345	34.50
ERD	8/31/2016	CONVERSATION WITH ROY KING REGARDING ISSUES WITH PREVIOUS STATE OF ALABAMA USE TAX AUDIT, ADDITIONAL INFORMATION NEEDED, ASSISTANCE NEEDED ON HOW TO RESPOND TO IRS ON INFORMATION REQUEST AND HOW TO HANDLE PERSONAL PROPERTY TAX RETURN AND NEED TO BIFURCATE PRIOR YEARS RETURN INTO ASSETS TO BE SOLD (.4) WORK ON PREFERENCE ANALYSIS USING REVISED APPROACH (.8)	1.2	345	414.00
ALC	8/31/2016	ASSIST ERD WITH PREFERENCE ANALYSIS	2.9	88	255.20
ERD	9/1/2016	CONTINUE TO WORK ON PREFERENCE ANALYSIS, SET UP SPREADSHEET FOR STAFF TO ENTER DATA INTO AND DIRECT HOW TO PROCEED (2.8) DOWNLOAD AND SAVE EXCEL FILES RECEIVED FROM ROY KING FOR PREFERENCE ANALYSIS (.2)	3.0	345	1,035.00
JLC	9/2/2016	ASSIST ERD WITH PREFERENCE ANALYSIS	4.5	35	157.50
ERD	9/2/2016	REVIEW FILES PICKED UP AT COMPANY YESTERDAY, MODIFY SPREADSHEET, MEET WITH STAFF REGARDING PREFERENCE WORK TO BE DONE	0.4	345	138.00

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<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
ERD	9/8/2016	REVIEW TEXAS CLAIM FILED, CALL AND TALK TO LYDIA HEWITT, TEXAS COMPTROLLERS OFFICE, TO CONFIRM MY UNDERSTANDING OF WHAT CLAIM IS FOR (.2) CONVERSATION WITH TOM REYNOLDS REGARDING TAX RETURN CARVE OUT DISTRIBUTION ISSUES AND MONDAYS HEARING (.3)	0.5	345	172.50
ERD	9/10/2016	REVIEW STAFF WORK ON LIQUID ASSETS SPREADSHEET, THEN ALLOCATE INCOME AND EXPENSE THROUGH 9/7/2016 ACTIVITY	0.6	345	207.00
JLC	9/10/2016	ENTER DATA INTO SPREADSHEET FOR ERD	0.3	35	10.50
ERD	9/11/2016	REVIEW STAFF WORK ON PREFERENCE ANALYSIS SET UP, MODIFY WORKSHEET, UPDATE CLAIMS SUMMARY, SEND POTENTIAL PREFERENCE LIST TO GARFIELD, KING AND REYNOLDS WITH SUGGESTION OF MEETING OR CONFERENCE CALL TO GO OVER SAME BEFORE LETTERS ARE SENT OUT	1.4	345	483.00
ERD	9/13/2016	CONTINUE WORKING ON LIQUID ASSET REPORT SPREADSHEET, CORRECT EXPENSE ALLOCATIONS, SEND SPREADSHEET TO MUTH TO CALL ME ON HIGHLIGHTED PAYMENTS IN QUESTION (.5) CONVERSATION WITH MUTH REGARDING SPREADSHEET SENT OVER (.1) EXCHANGE EMAILS WITH GARFIELD, KING AND REYNOLDS REGARDING PREFERENCE MEETING THEN CONVERSATION WITH REYNOLDS REGARDING SAME THEN SEND EMAIL TO FRED CONFIRMING TIME AND DATE (.1)	0.7	345	241.50
ERD	9/14/2016	MEET WITH JUSTIN TO GO OVER TAX RETURN APPROACH TO COMPLETE 2015 RETURNS, TIMELINE FOR CARRY BACKS AND APPROACH TO BE USED FOR 2016	0.1	345	34.50
JDF	9/14/2016	MEETING WITH ERD TO DISCUSS STRATEGY AND PLAN TO PROCEED WITH REMAINING FILINGS	0.1	235	23.50

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<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
ERD	9/15/2016	TRAVEL TO TRUSTEE'S OFFICE TO MEET WITH FRED, ROY AND TRUSTEE TO GO OVER POTENTIAL PREFERENCE ISSUES AND TAX RETURN ISSUES (1/2 TIME CHARGED) (.4) MEET WITH TRUSTEE, ROY KING AND FRED GARFIELD REGARDING SAME (1.1) MEET WITH STAFF REGARDING POWER OF ATTORNEY NEEDED, REVIEW AND SIGN SAME THEN SCAN AND EMAIL TO TRUSTEE (.1)	1.6	345	552.00
ERD	9/16/2016	REVIEW EMAIL FROM TRUSTEE REGARDING COMMUNICATION WITH ALABAMA DEPARTMENT OF REVENUE, USE TAX OWED AND THAT THE STATE WOULD SETOFF AND REFUND DIFFERENCE, TWO CONVERSATIONS WITH GARFIELD REGARDING SAME, SEND EMAIL TO KELLY GILLIKIN TO FORWARD SUPPORTING DOCUMENTATION SO THIS CAN BE ADDRESSED (.2) GO THROUGH EMAILS AND LOCATE INFORMATION ON USE TAX AND FORWARD TO TRUSTEE AND GARFIELD (.1) REVIEW EMAIL AND ATTACHMENTS RECEIVED FROM GILLIKIN AND THEN REPLY TO EMAIL REGARDING MY BELIEF THAT THE STATE ISN'T ENTITLED TO INTEREST AND PENALTIES INCLUDED IN HER CALCULATION (.1) MAKE CHANGES TO POTENTIAL PREFERENCE SPREADSHEET AS DISCUSSED YESTERDAY AND EMAIL IT TO TRUSTEE AND GARFIELD (.2)	0.6	345	207.00
JLC	9/16/21016	ASSISTING ERD WITH PREFERENCE ANALYSIS	0.6	35	21.00
ERD	9/17/2016	REVIEW EMAIL FROM GILLIKIN REGARDING SETOFF AND RESPOND TO WHY I DISAGREE WITH HER POSITION	0.1	345	34.50
ERD	9/18/2016	READ EMAIL FROM KELLY GILLIKIN REGARDING SETOFF ISSUE, CALCULATE AMOUNT DUE UNDER MY CALCULATION, FORWARD TO FRED WITH EXPLANATION OF EMAILS BETWEEN KELLY AND MYSELF AND MY NEED TO REVIEW MOTION BEFORE IT IS FILED	0.2	345	69.00
ERD	9/19/2016	MEET WITH STAFF REGARDING STATE INCOME TAX RETURNS AND HOW TO HANDLE	0.1	345	34.50

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<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
JDF	9/19/2016	FINALIZING 2015 FEDERAL AND STATE INCOME TAX RETURNS	2.7	235	634.50
JDW	9/20/2016	TYPE ADDRESSES FOR FUTURE MAIL MERGE FOR INCOME TAX RETURNS	0.5	88	44.00
JDF	9/20/2016	FINALIZING 2015 FEDERAL AND STATE INCOME TAX RETURNS	1.5	235	352.50
JDW	9/21/2016	CREATING A DATABASE FOR THE MAIL MERGE TO LETTERS FOR PROCESSING	0.5	88	44.00
ERD	9/21/2016	CALL IRS TO GET 2013 TAX TRANSCRIPTS, REVIEW SAME, THEN GO OVER WITH JUSTIN (.3) CONVERSATION WITH MUTH REGARDING TRUSTEE AVAILABILITY THIS WEEK AND NEXT AND SETUP TIME FOR ME TO COME BY TO GO OVER INCOME TAX RETURNS AND GET SAME SIGNED (.1) REVIEW REVISED INCOME TAX RETURNS, WORK ON DRAFTING TAX AUTHORITY CORRESPONDENCE AND MEET WITH STAFF REGARDING ADDITIONAL INFORMATION NEEDED (.3)	0.7	345	241.50
JDF	9/21/2016	FINALIZING 2015 FEDERAL AND STATE INCOME TAX RETURNS	2.7	235	634.50
ERD	9/22/2016	REVIEW REVISED INCOME TAX RETURNS, DRAFT DIFFERENT STATE VERSIONS OF CORRESPONDENCE, MEET WITH JUSTIN TO GO OVER PROCESSING APPROACH FOR HIM TO WORK WITH JULIE AND PROJECTED TIMELINE TO DELIVER RETURNS	0.9	345	310.50
JDW	9/22/2016	TYPE ADDRESSES FOR FUTURE MAIL MERGE FOR TAX RETURN, PROCESSING ETC	1.9	88	167.20
JDF	9/22/2016	FINALIZING 2015 FEDERAL AND STATE INCOME TAX RETURNS	1.9	235	446.50
ERD	9/23/2016	MEET OFF AND ON WITH JULIE TO DISCUSS PROCESSING AND MAKES CHANGES TO APPROACH TO REDUCE TIME INVOLVED, CONVERSATION WITH TRUSTEE REGARDING TAX RETURN FILING (.6) REVIEW AND SIGN PROCESSED TAX RETURNS (.7)	1.3	345	448.50

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<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
JDW	9/23/2016	TYPE EDITING PROMPT DETERMINATION LETTERS FOR JUSTIN	0.9	NOT	CHARGED
JDW	9/23/2016	PROCESS INCOME TAX RETURNS	8.5	88	748.00
JDF	9/23/2016	FINALIZING 2015 FEDERAL AND STATE INCOME TAX RETURNS	1.7	235	399.50
ERD	9/26/2016	DRAFT STATEMENT TO ACCOMPANY INCOME TAX RETURNS REFLECTING BALANCES DUE (.2) MEET WITH STAFF OFF AND ON TO FINISH PROCESSING (.3) GO TO TRUSTEE'S OFFICE TO MEET WITH HIM ON TAX RETURNS (1/2 TIME CHARGED) (.4) MEET WITH TRUSTEE TO GO OVER TAX RETURNS, EXPLAIN APPROACH AND GET SAME SIGNED (1.0) MEET WITH MUTH TO GO OVER EXPENSE CLASSIFICATION IN LIQUID ASSETS REPORT AN DISCUSS MAILING OF RETURNS(.4) REVIEW UPDATED LIQUID ASSET REPORT RECEIVED FROM MUTH, MODIFY SPREADSHEET THEN MEET WITH STAFF REGARDING DATA TO BE ENTERED (.1)	2.4	345	828.00
JDF	9/26/2016	HANDLING STATE E-FILE ISSUES	0.8	235	188.00
JDW	9/26/2016	PROCESSING AND CREATING ELECTRONIC COPY OF THE TAX RETURNS FOR THE TRUSTEE	2.6	88	228.80
JDF	9/27/2016	ASSISTING ANGELA WITH E-FILE TRANSMISSION, OTHER E-FILE	0.7	235	164.50
ERD	9/27/2016	WORK ON MODIFYING MY EXPENSE ALLOCATION SPREADSHEET BASED ON MEETING WITH MUTH THEN EMAIL REVISED VERSION TO HER TO REVIEW, CONTINUE EDITING AND EMAIL TO FINALIZE (1.6) CONVERSATION WITH KELLY GILLIKIN REGARDING STATUS OF SETOFF MOTION (.1)	1.7	345	586.50
JDF	9/29/2016	HANDLE STATE E-FILE ISSUES - AK, IL, KS	0.9	235	211.50

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<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
ERD	9/30/2016	READ EMAIL FROM GARFIELD REGARDING INFORMATION NEEDED ON FISHER PREFERENCE DEMAND, MODIFY SPREADSHEET TO COMPLY WITH DATA REQUEST, PRINT TO PDF AND EMAIL TO GARFIELD (.2) CONVERSATION WITH TERRY KEETING, KENTUCKY DEPARTMENT OF REVENUE, REGARDING QUESTION SHE HAD ABOUT RECENTLY FILED INCOME TAX RETURNS (.2)	0.4	345	138.00
JDF	10/2/2016	WORK 2013 NET OPERATING LOSS CARRY BACK - FEDERAL	0.8	235	188.00
ERD	10/4/2016	REVIEW VARIOUS EMAILS ON PREFERENCE THEN LEAVE VOICEMAIL FOR FRED TO ME ON SAME (.1) REVIEW PROPOSED MOTION AND ORDER ON ALABAMA SETOFF, MAKE SUGGESTED EDITING AND EMAIL TO GILLIKIN AND GARFIELD (.2) RESPOND TO GARFIELD EMAIL QUESTION WITH EXPLANATION OF SETOFF AMOUNT AND WHY (.1) CONVERSATION WITH TRUSTEE REGARDING PERSONAL PROPERTY TAX LIABILITY AND DISCUSS HOW TO POSSIBLY HANDLE, STATUS OF STATE TAX REFUND AND WORK BEING DONE ON PREFERENCE (.2) REVIEW EMAIL RECEIVED ON PANGEA PREFERENCE INFORMATION NEEDED MODIFY SPREADSHEET, LOOK UP ADDITIONAL INFORMATION NEEDED THEN SEND SAME TO GARFIELD AND ERIC RAY (.4) REVIEW EMAIL RECEIVED ON NEEDING SPOT COLOR PREFERENCE SPREADSHEET, MODIFY SPREADSHEET TO PUT IN NEEDED FORMAT, AND THEN EMAIL TO GARFIELD AND PORTFIELD (.3) REVIEW REVISED MOTION FROM GILLIKIN AND RESPOND TO EMAIL REGARDING SAME (.1)	1.4	345	483.00
ERD	10/5/2016	CONVERSATION WITH GARFIELD REGARDING SETOFF ISSUES WITH THE STATE AND PREFERENCE ISSUES	0.1	345	34.50

NAME	DATE	DESCRIPTION	TIME	RATE	AMOUNT
ERD	10/6/2016	MODIFY SPREADSHEET ON GBF POTENTIAL PREFERENCE PAYMENTS AND EMAIL REVISED SCHEDULE TO GARFIELD (.3) REVIEW CORRESPONDENCE AND SCHEDULE RECEIVED FROM ATTORNEY'S FOR AVANTS, GO ONLINE AND COMPARE TO MY RECORDS, REVIEW RECORDS IN MY POSSESSION THEN SEND EMAIL TO ROY KING REGARDING INFORMATION NEEDED FROM HIM (.4) REVIEW EMAIL ATTACHMENT FROM GARFIELD REGARDING RETURNED MAIL, GO ONLINE TO PACER, PRINT OFF CLAIM FILED WITH ATTORNEY CONTACT INFORMATION AND FORWARD TO FRED (.1) REVIEW EMAIL FORWARDED FROM GLYCOMARK'S REPRESENTATIVE, REVIEW DEFENSES CLAIMED, UPDATE SPREADSHEET AND FORWARD TO GARFIELD AND TRUSTEE, SEND EMAIL TO KING REGARDING INFORMATION NEEDED TO DATE MERCHANDISE RECEIVED (.3) REVIEW REVISED GILLIKIN MOTION, GO ONLINE TO COMPARE TO AMENDED CLAIM, SEND EMAIL TO GILLIKIN SUGGESTION OF AMENDING CLAIM TO AGREE WITH MOTION (.2) REVIEW BANK STATEMENTS RECEIVED FROM KING, EXCHANGE EMAILS REGARDING TAX RETURN INFORMATION NEEDED ON SAME (.1)	1.4	345	483.00
ERD	10/7/2016	CONVERSATION WITH ANGELA BRYANT REGARDING STATUS UPDATE ON USE TAX AUDIT (.1) REVIEW AND RESPOND TO EMAIL FROM KELLY GILLIKIN (.1) GO THROUGH DEBTORS RECORDS TO LOCATE PAID AND UNPAID GLYCOMARK INVOICES, QUANTIFY NEW VALUE, MODIFY SPREADSHEET SHOWING ALLOCATION OF SAME, SEND EMAIL TO GLYCOMARK ATTORNEY, GARFIELD WITH SCHEDULE AND EXPLAINING DIFFERENCES IN NEW VALUE CALCULATIONS (.7)	0.9	345	310.50

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<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
ERD	10/10/2016	REVIEW EMAIL RECEIVED FROM FRED REGARDING POTENTIAL PREFERENCE SCHEDULE TO BE SENT TO ARROWSMITH , PRINT SAVE TO PDF AND EMAIL TO HIM (.1) REVIEW GILLIKIN EMAIL WITH REVISED MOTION AND ORDER TO RESPOND TO SAME (.1) CONVERSATION WITH FRED REGARDING PREFERENCE ISSUES, TAX RETURN REFUND QUESTIONS, INFORMATION ARROWSMITH WANTED AND GILLIKIN EMAIL AND NEED TO MEET WITH TRUSTEE ON PREFERENCE MATTER (.2) REVIEW CORRESPONDENCE FORWARDED REGARDING IN HOUSE ATTORNEY FOR PRACTICE FASHION REVIEW SAME, MODIFY SPREADSHEET TO LOOK AT PAYMENT HISTORY, REVIEW CLAIM FILED AND PRINT OFF SCHEDULE FOR MEETING TOMORROW (.4) SECOND CONVERSATION WITH GARFIELD REGARDING PREFERENCE ISSUES AND TOMORROWS MEETING (.1)	0.9	345	310.50
JDF	10/10/2016	KANSAS E-FILE ISSUES, PHONE CALL WITH UT, MULTIPLE TRANSMISSIONS OF ELECTRONIC FILE AND CREATION ONF NEW RETURN FOR E-FILE PURPOSES	3.0	235	705.00
JDF	10/10/2016	WORK ON 2013 FEDERAL NET OPERATING LOSS CARRYBACK	1.4	235	329.00

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<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
ERD	10/11/2016	REVIEW PREFERENCE RELATED INFORMATION INCEPTION TO DATE, PRINT OFF INFORMATION NEEDED FOR MEETING, PREPARE FOR MEETING (.5) CONVERSATION WITH MUTH REGARDING TODAY'S MEETING THEN CALL AND LEAVE VOICEMAIL FOR REYNOLDS ON HIS CELL PHONE (.1) TRAVEL TO TRUSTEE'S OFFICE TO MEET WITH GARFIELD AND REYNOLDS (.4) MEET WITH GARFIELD AND REYNOLDS REGARDING PREFERENCE RESPONSES, ALABAMA DEPARTMENT OF REVENUE SETOFF, BIRMINGHAM SALES TAX POTENTIAL REFUND, TAX RETURN ISSUES AND OTHER CASE MATTERS (.9) LOOK UP INFORMATION ON MBL INTERNATIONAL, MODIFY SPREADSHEET, CONVERSATION WITH GARFIELD REGARDING SAME AND DISCUSS HOW TO HANDLE (.3) REVIEW EMAIL FROM GARFIELD ON SPREADSHEET NEEDED ON MBL TO SEND TO MBL COUNSEL MODIFY SAME THEN EMAIL TO GARFIELD (.2) CROSSMATCH POTENTIAL PREFERENCE TO CLAIMS, IDENTIFY CLAIMS TO BE PRINTED OFF, SET UP STAFF COMPUTER TO PRINT CLAIMS AND DIRECT HOW TO PROCEED (.2) MEET WITH JUSTIN TO DISCUSS CARRY BACK RETURNS, SETTING UP 2016 TRIAL BALANCE, INFORMATION NEEDED FROM ROY TIMELINES TO FILE CARRY BACK RETURNS AND 2016 INCOME TAX RETURNS (.3)	2.9	345	1,000.50
JDF	10/11/2016	WORK 2013 FEDERAL NET OPERATING LOSS CARRYBACK	1.5	235	352.50
JDF	10/11/2016	MEETING WITH ERD, VARIOUS TAX ISSUES AND STRATEGY PLANNING MEETING	0.3	235	70.50
JLC	10/11/2016	PRINTED 309 PAGES OFF PACER FOR ERD	1.0	NOT	CHARGED
JDF	10/12/2016	WORK 2013 FEDERAL NET OPERATING LOSS CARRYBACK	2.5	235	587.50
ERD	10/13/2016	REVIEW EXCEL SPREADSHEETS RELATING TO 2016 ACTIVITY FROM KING, MODIFY AS NEEDED, ROLL TRIAL BALANCE AND SET UP STAFF TO ENTER 2016 DATA INFORMATION, MEET WITH STAFF AND DIRECT WHAT TO DO (.3) CONVERSATION WITH ROY KING REGARDING ACCOUNTS RECEIVABLE INFORMATION AVAILABLE, WHAT IS NEEDED AND HOW TO PROCEED (.1) CONVERSATION WITH MUTH REGARDING TAX RETURN AND CLAIMS BAR DATE QUESTION (.2)	0.6	345	207.00

**ATHEROTECH
BILLING DETAIL**

APPENDIX D

<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
ALC	10/13/2016	ASSIST ERD WITH SETTING UP 2016 TRIAL BALANCE FOR TAX RETURN	1.2	88	105.60
JDF	10/13/2016	CONTINUE TO WORK 2013 FEDERAL NET OPERATING LOSS CARRYBACK	3.2	235	752.00
JDF	10/14/2016	CONTINUE TO WORK 2013 FEDERAL NET OPERATING LOSS CARRYBACK	0.8	235	188.00
ERD	10/17/2016	REVIEW MISSOURI CORRESPONDENCE ON NEED TO REGISTER THE COMPANY, CALL AND DISCUSS WITH REPRESENTATIVE THEN DRAFT RESPONSE AND FAX SAME TO THE NUMBER GIVEN SO ACCOUNT CAN BE CLOSED OUT	0.2	345	69.00
JDF	10/18/2016	CONTINUE TO WORK 2013 FEDERAL NET OPERATING LOSS CARRYBACK	0.6	235	141.00
ERD	10/18/2016	REVIEW EMAIL FROM GARFIELD ON SPOT COLOR, COMPARE THEIR NEW VALUE ANALYSIS TO MY RECORDS AND CLAIM FILED, MODIFY THEIR CALCULATION, THEN SEND EMAIL TO GARFIELD AND REYNOLDS WITH FINDINGS, AND RECOMMENDATION	0.3	345	103.50

NAME	DATE	DESCRIPTION	TIME	RATE	AMOUNT
ERD	10/20/2016	REVIEW EMAILS FROM FRED ON ABBOTT AND PANGAEA POTENTIAL PREFERENCES, PERFORM DETAILED ANALYSIS ON PANGAEA IN LIGHT OF DEFENSES RAISED, SEND EMAIL TO FRED REGARDING NEEDING TO ACCEPT DEFENSES RAISED AND CLOSE OUT THIS MATTER AND PREPARE SPREADSHEET ON ABBOTT TO TARDINESS, EMAIL SCHEDULES TO FRED (.5) REVIEW FEDERAL CARRY BACK RESEARCH ALTERNATIVE MINIMUM TAX NET OPERATING LOSS ISSUES MEET WITH JUSTIN TO GO OVER ISSUES AND DISCUSS NEED FOR HIM TO CALL TAX MANAGER AT DIXON HUGHES ON ALTERNATIVE MINIMUM TAX NET OPERATING LOSS DIFFERENCE (.8) CONVERSATION WITH MUTH REGARDING FUNDING RECEIVED AND MY NEED FOR UPDATED LIQUID ASSET REPORT (.1)	1.4	345	483.00
JDF	10/20/2016	CONTINUE TO WORK 2013 FEDERAL NET OPERATING LOSS CARRYBACK	2.5	235	587.50
JDF	10/20/2016	PHONE CALL WITH AMY SHIREY AT DIXON HUGHES AND DISCUSS ALTERNATIVE MINIMUM NET OPERATING LOSS RESEARCH	0.6	235	141.00
ERD	10/21/2016	PARTICIPATE IN CONFERENCE CALL WITH SWETT, GARFIELD, TRUSTEE AND KING (.9) MODIFY FISHER SPREADSHEET AND EMAIL TO FRED AS REQUESTED (.2) REVIEW EMAIL FROM FRED REGARDING ADDITIONAL INFORMATION NEED ON FISHER, PRINT OFF SAVE AND EMAIL TO HIM WITH REVISED SCHEDULE FOR FISHER (.1) MEET WITH JUSTIN TO GO OVER FEDERAL CARRY BACK ISSUES (.3) REVIEW CORRESPONDENCE FROM ATTORNEY REPRESENTING ATLAS ON PROPOSED DEFENSES, MODIFY SPREADSHEET, CALCULATE NEW VALUE, SEND EMAIL TO ATTORNEY AND GARFIELD REGARDING MY SPREADSHEET QUESTIONS I HAVE ABOUT INVOICES SENT, ALSO CALL AND LEFT VOICEMAIL FOR ATTORNEY TO CALL ME (.4)	1.9	345	655.50
JLC	10/21/2016	INPUT INFORMATION INTO LIQUID ASSET FILE FOR ERD	0.3	35	10.50

**ATHEROTECH
BILLING DETAIL**

APPENDIX D

<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
JDF	10/21/2016	CONTINUE TO WORK 2013 FEDERAL NET OPERATING LOSS CARRYBACK	1.4	235	329.00
ERD	10/22/2016	REVIEW WORK DONE BY STAFF, MODIFY AND UPDATE SPREADSHEET, GO ONLINE TO REVIEW PROCEDURE FOR TAX RETURN INFORMATION NEEDED, UPDATE MY CLAIMS SCHEDULE FOR NEW CLAIMS FILED AND RECONCILE TO MY SCHEDULE, BEGIN TO WORK ON QUANTIFYING CLAIMS FOR 2016 TAX RETURNS PURPOSES	1.3	345	448.50
JDF	10/23/2016	CONTINUE TO WORK 2013 FEDERAL NET OPERATING LOSS CARRYBACK	2.5	235	587.50
JDF	10/24/2016	CONTINUE TO WORK 2013 FEDERAL NET OPERATING LOSS	3.0	235	705.00
ERD	10/24/2016	ORGANIZE AND WORK ON PREFERENCE FILE AND TAX RETURN FILE (.3) CONVERSATION WITH TRUSTEE REGARDING DIFFERENCE IN TAX REFUND DUE TO ALTERNATIVE MINIMUM TAX AND DISCUSS HIS AVAILABILITY THIS WEEK TO MEET AND SIGN RETURNS (.1) MEET WITH JUSTIN TO DISCUSS CARRYBACK RETURNS AND ISSUES (.1) REVIEW EMAIL AND ATTACHMENTS FROM ROY KING REGARDING 1099 NOTICE THEN SEND EMAIL TO KING AND MUTH RECEIVED, W-2'S AND 1099 FILING REQUIREMENTS AND STATUS OF SAME (.1)	0.6	345	207.00
ERD	10/25/2016	REVIEW REVISED FEDERAL CARRYBACK RETURN AND STATE RETURNS, DRAFT TAX AUTHORITY CORRESPONDENCE THEN MEET WITH JUSTIN TO GO OVER BOTH AND DISCUSS HOW TO PROCEED	1.4	345	483.00
JDF	10/25/2016	MEETING WITH ERD TO DISCUSS NET OPERATING LOSS CARRYBACKS	0.2	235	47.00
JDF	10/25/2016	CONTINUE TO WORK 2013 FEDERAL NET OPERATING LOSS CARRYBACK	3.5	235	822.50
JDW	10/26/2016	TYPE EDITING TO PROMPT DETERMINATION LETTERS	0.4	NOT	CHARGED

**ATHEROTECH
BILLING DETAIL**

APPENDIX D

<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
JDF	10/26/216	CONTINUE TO WORK 2013 FEDERAL NET OPERATING LOSS CARRYBACK	1.7	235	399.50
JDF	10/26/2016	STATE LETTER ATTACHMENTS	0.6	235	141.00
JDW	10/26/2016	PROCESSING INCOME TAX RETURNS	1.9	88	167.20
JDF	10/27/2016	CONTINUE TO WORK 2013 FEDERAL NET OPERATING LOSS CARRYBACK	0.7	235	164.50
JDW	10/27/2016	PROCESSING INCOME TAX RETURNS	2.1	88	184.80
ERD	10/27/2016	REVIEW EMAILS FROM FRED AND ATTACHMENTS ON INVENTIVE AND PRACTICE FUSION PREFERENCES, RECALCULATE AVERAGE DAYS OF PAYMENTS AND REVISIT ORDINARY COURSE, SEND FRED EMAIL TO CALL ME TO DISCUSS BEFORE I RESPOND (.3) MEET OFF AND ON WITH STAFF REGARDING QUESTIONS ABOUT PROCESSING TAX RETURNS (.2) CONVERSATION WITH TRUSTEE REGARDNG SETTING UP A TIME FOR HIM TO COME BY AND SIGN RETURNS (.1) REVIEW AND SIGN PROCESSED TAX RETURNS AND READ FOR TRUSTEE TO SIGN, SCAN AND PRINT TAX PAYER COPY TO PDF AND EMAIL TO MUTH (.2)	0.8	345	276.00
ERD	10/28/2016	MEET WITH TRUSTEE TO GO OVER TAX RETURNS, GET SAME SIGNED, DISCUSS INVETIVE PREFERENCE ISSUES AND HOW I PROPOSE TO RESPOND TO SAME, DISCUSS PAYROLL SETOFF ISSUE AND NEED TO USE PAYROLL SERVICE IN THE FUTURE AND HOW THAT MAY EFFECT WHAT HE IS HANDLING NOW (.6) CONVERSATION WITH GARFIELD REGARDING HOW I PLAN ON RESPONDING TO INVENTIVE EMAIL AND DISCUSS WHETHER OR NOT TO INCLUDE CREDITORS COUNSEL IN RESPONSE (.1)	0.7	345	241.50
ERD	10/29/2016	DRAFT RESPONSE TO INVENTIVES, CORRESPONDENCE OF PREFERENCE DIFFERENCE WITH DETAILED REASONING AND SUGGEST SETTLEMENT RANGE	0.6	345	207.00

**ATHEROTECH
BILLING DETAIL**

APPENDIX D

<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
ERD	10/31/2016	CONVERSATION WITH IRS REGARDING STATUS OF 2015 TAX REFUND (ACTUAL TOTAL CALL TIME WAS 25 MINUTES) (.2) REVIEW IRS CORRESPONDENCE ON PROMPT DETERMINATION, CONVERSATION WITH MUTH REGARDING PHILADELPHIA OFFICE NOT RECEIVING COPY OF TAX RETURN, CONVERSATION WITH TRUSTEE REGARDING HOW TO HANDLE, MEET WITH JULIE REGARDING NEEDING TO REPROCESS COPY THAT CAN BE MAILED THERE (.2) CONVERSATION WITH FRED REGARDING DISCUSSING HOW TO RESPOND TO INVENTIVE, THEN CONVERSATION WITH REYNOLDS REGARDING SAME (.1)	0.5	345	172.50
ERD	VARIOUS	REVIEW AND REVISE TIME ENTRIES, PREPARATRION OF FEE APPLICATION	4.7	345	1,621.50
JDW	VARIOUS	ASSIST ERD IN PREPARATION OF FEE APPLICATION	7.3	88	642.40
TOTAL TIME			<u>370.1</u>		<u>\$89,140.40</u>

APPENDIX E

ATHEROTECH, Inc.

FEE APPLICATION (04/07/16-10/31/16)

<u>EXPENSES</u>	<u>AMOUNT</u>
SUMMARY OF EXPENSES	
46 COPIES AT 25 CENTS PER COPY RELATING TO COPIES MADE OF FEE APPLICATION FOR JUDGE MITCHELL	11.50
COMPUTER TAX FILING CHARGES FOR STATES OTHER THAN ALABAMA	1,675.30
6,086 COPIES AT 20 CENTS PER COPY RELATING TO TAX RETURN PREPARATION AND PREFERENCE ANALYSIS	1,217.20
3,558 PAGES AT 25 CENTS PER PAGE RECEIVED AND PRINTED OFF EMAIL OR DOWNLOADED FROM PACER	889.50
POSTAGE	<u>23.25</u>
TOTAL EXPENSES	<u>\$ 3,816.75</u>

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ALABAMA
SOUTHERN DIVISION**

IN RE:)	
ATHEROTECH, INC.)	BANKRUPTCY NO. 16-00909-TOM
)	
)	
DEBTOR)	

STATEMENT REQUIRED BY BANKRUPTCY RULE 2016

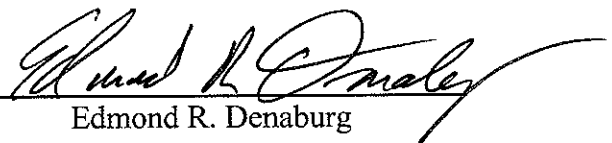
COMES NOW Edmond R. Denaburg, who files this statement in support of the Application for Fees by Accountant in the above-styled case.

Applicant has not received any payments for services rendered in this case for the period from April 7, 2016 through October 31, 2016.

Applicant has been promised payment for services to be rendered in this case only in such amount as may be allowed by this Court upon application submitted by Applicant.

The source of the compensation, which has been promised, was to be from funds of the bankruptcy estate as an administrative expense. No previously received compensation has been shared with any other person or entity, nor does any agreement exist between Applicant and any other person or entity for the sharing of compensation to be received for services rendered in connection with this case.

DATED this the 16th day of November, 2016.


Edmond R. Denaburg

PRINCIPAL:

CHRISTIAN & DENABURG, PC
CERTIFIED PUBLIC ACCOUNTANTS
2649 ROCKY RIDGE LANE
BIRMINGHAM, ALABAMA 35216
(205) 967-8901

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CERTIFICATE OF SERVICE

I hereby certify that I have served a copy of the foregoing on the following by hand delivery, mail or electronically through to CM/ECF system on or before November 16, 2016:

The Honorable Tamara O. Mitchell

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